

## **Delay in publishing audited Statement of Accounts: Year Ended 31 March 2021**

### **Publication of the North East Combined Authority's Statement of Accounts and Audit Opinion**

The external audit of the draft Statement of Accounts for the year ended 31 March 2021 has not yet been completed by our external auditors, Mazars LLP, due to staff resource constraints.

This situation is allowed for by Regulation 10, paragraph (2) of the Accounts and Audit Regulations 2015 (SI 2015/234)

<https://www.legislation.gov.uk/uksi/2015/234/regulation/10>, as amended by the Accounts and Audit (Amendment) Regulations 2021 (SI 2021/263)

<https://www.legislation.gov.uk/uksi/2021/263/regulation/2/made>.

This notification explains, as per Regulation 10 (2) (a), that we are not yet able to publish our audited 2020/21 Statement of Accounts in line with the publication date of 30 September 2021, as per Regulation 10 (1). The North East Combined Authority is continuing to work closely with the external auditor to ensure the required work is completed as soon as possible. In line with the Accounts and Audit Regulations 2015, the North East Combined Authority published a draft Statement of Accounts subject to audit on 30 June 2021 <https://northeastca.gov.uk/wp-content/uploads/2021/06/NECA-Draft-Statement-of-Accounts-2020-21.pdf> and the final audited Statement of Accounts for the year ended 31 March 2021 will be published as soon as the audit is concluded, and the Independent Auditor's Report issued.

**Paul Darby**

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**30 September 2021**