

NORTH EAST COMBINED AUTHORITY

AUDIT OF ACCOUNTS

The Local Audit and Accountability Act 2014

The Accounts and Audit Regulations 2015 (as amended by the Accounts and Audit (Amendment) Regulations 2021)

Local Audit (Public Access to Documents) Act 2017

Delay in issuing the Auditor's opinion

Under regulation 10 of the Accounts and Audit Regulations 2015 (as amended). The Authority is required to publish the audited Statement of Accounts of Durham County Council and its Pension Fund for the year ended 31 March 2022, along with auditor opinion certificate on or before 30 November 2022.

The authority has been unable to meet this requirement for the following reason:

Delay in issuing the Auditor's opinion as a result of:

- CIPFA technical accounting issue relating to infrastructure assets, principally for highways authorities.
- National Audit Office audit requirements and group instructions for the Whole of Government Accounts (WGA)

Paul Darby, Chief Finance Officer, North East Combined Authority, c/o Durham County Council, County Hall, Durham DH1 5UE.