

# **SWINDON BOROUGH COUNCIL**

## **EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2023**

Publication of Swindon Borough Council Statement of Accounts and Audit Opinion  
The Accounts and Audit Regulations 2015 – Regulation 10, as amended by  
The Accounts and Audit (Amendment) Regulations 2021 and The Accounts and Audit  
(Amendment) Regulations 2022

The audit of the draft statement of accounts for the year ended 31 March 2023 for Swindon Borough Council has not yet been completed by the external auditors, Grant Thornton UK LLP. The Accounts and Audit (Amendment) Regulations 2022 require that the audited accounts and opinion are published by 30 September 2023.

The delay has arisen due to a combination of factors around increased assurance work that auditors are required to carry out and ongoing pressures facing external auditors nationally in completing local authority audits.

Once the audit and issue of the audit opinion is concluded the statement of accounts and audit opinion will be published as soon as is reasonably practicable.

Therefore, this notice of delayed audit is being published in accordance with Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. See attached link:  
<https://www.legislation.gov.uk/uksi/2015/234/regulation/10>.