

Delay in publishing the Authority's Statement of Accounts (Subject to Audit): Year Ended 31 March 2024

Publication of Tyne and Wear Fire and Rescue Authority's (TWFR) Statement of Accounts (Subject to Audit) 2023/24

The Authority, despite its best endeavours, is not in a position to be able to publish its Statement of Accounts (subject to audit) for the year ended 31 March 2024 by the statutory deadline of 31 May 2024.

This is due to a number of factors, including the delay in the 2021/22 and 2022/23 statement of accounts being audited, which have only recently been concluded.

Implications

The delay in publishing the unaudited accounts for 2023/24 will mean that:

- 1. the Public Rights to inspect the accounts and accounting records for 2023/24 will be delayed** as these will not be available from the first working day in June 2024 as required by Sections 25 and 26 of the Local Audit and Accountability Act 2014 ('the Act') that provide local government electors with the right to inspect and make copies of the statement of accounts, accounting records and all documents relating to those records, for the financial year ended 31 March 2024.
- 2. the Publics Rights to question the auditor and to make objections at audit in respect of the Authority's unaudited accounts for 2023/24 will also be delayed** as a result of the late publication of the accounts, as under section 26 of the Act, a local government elector may question the auditor about the accounting records for the financial year ended 31 March 2024 and, under section 27 of the Act, a local government elector may make an objection to the auditor which:
 - concerns a matter in respect of which the auditor could make a public interest report under section 24 of the Act; or
 - concerns an item of account in respect of which the auditor could apply for a declaration that the item is unlawful under section 28 of the Act.

These rights as explained are delayed and will be made available once the Authority publishes its unaudited accounts for 2023/24.

The Authority therefore plans to release a further separate Notice when this is possible but it is expected to be before 30 June 2024.

The situation set out above is covered 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>

In summary this Notification explains, as per Regulation 10 (2) (a), that we are not yet able to publish our unaudited 2023/24 Statement of Accounts in line with publication date of 31 May 2024, as per Regulation 10 (1). The Authority is continuing to work

hard on the accounts to ensure the required work is completed as soon as possible and that the draft Statement of Accounts 2023/24 (subject to audit) will be published as soon as possible.

Once the accounts are published, revised dates will be provided to the public when they can inspect the accounts and question and raise objections to the external auditor in accordance with the provisions of the Accounts and Audit Regulations 2015.

Michelle Ronan
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