

## **DOVER DISTRICT COUNCIL**

### **EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2020**

#### **Publication of Dover District Council Statement of Accounts and Audit Opinion**

#### **The Accounts and Audit (England) Regulations 2015 – Regulation 10, as Amended By The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020**

The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 require that the audited accounts and opinion is published by 30 November 2020. To date, the Council's external auditor, Grant Thornton UK LLP, has not yet concluded the audit.

The delay has arisen due to a combination of factors, comprising the following:

- The impact of COVID-19 on Dover District Council and Grant Thornton UK LLP meaning both companies were unable to obtain hardcopies of records required, easily;
- The increased complexity of the audit due to grants and reliefs Dover District Council issued in line with the laws and regulations at the time;
- The increased assurance work that auditors are required to carry out nationally with respect to pensions and asset valuations.

The Council is continuing to work closely with the audit team as they complete their work. In line with the Accounts and Audit Regulations 2015, the Council has published a set of draft accounts. The Council will publish a final set of accounts as soon as the audit is concluded, and the Audit Report issued.

This notice of delayed audit is being published in accordance with Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015.