

DOVER DISTRICT COUNCIL

EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2021

Publication of Dover District 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

The Accounts and Audit (Amendment) Regulations 2021 require that the audited accounts and opinion are published by 30 September 2021. As at 30 September, 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 will publish a final set of accounts as soon as the audit is concluded, and the Audit Report is issued.

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