

## **Notification on Publication of Chief Constable Statement of Accounts for 2022/23**

The publication of the draft statement of accounts for the year ended 31 March 2023 has been delayed as the audit of the statement of accounts for the previous years ending 31 March 2021 and 31 March 2022 have not yet been completed by our external auditors, Ernst & Young LLP due to late finalisation of the 2019/20 financial statements. This is because of resourcing issues and recruitment challenges.

The expectation is that the draft accounts will be published by 31<sup>st</sup> October 2023.

## **Notification on Audit of the Chief Constable Statement of Accounts for 2022/23**

The external audit of the draft statement of accounts for the year ended 31 March 2023 has not yet been completed by our external auditors, EY LLP, due to the complex set of factors contributing to audit delays across the sector. This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015.

See attached link: [The Accounts and Audit Regulations 2015 \(legislation.gov.uk\)](https://www.legislation.gov.uk/ukreg/2015/1000)

Therefore, this notification explains, as per paragraph (2a), that we are not yet able to publish our audited 2022/23 final statement of accounts in line with deadline of 30th September 2023, as per paragraph (1). The audit committee will consider the results of the 2022/23 audit, after which we will publish the final audited accounts.