

The West of England Combined Authority

EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2021

Publication of The West of England Combined Authority Statement of Accounts and Conclusion of Audit The Accounts and Audit Regulations 2015 – Regulation 16, as amended by The Accounts and Audit (Amendment) Regulations 2021

The audit of the statement of accounts for the year ended 31 March 2021 for The West of England Combined Authority has been completed by the external auditors, Grant Thornton UK LLP on the 10th December 2021. The Accounts and Audit (Amendment) Regulations 2021 require that the audited accounts and opinion are published by 30 September 2021.

See below link for published accounts:

<https://www.westofengland-ca.gov.uk/about-us/democracy-funding-transparency/annual-account/>

Grant Thornton UK LLP have not yet issued the certificate of completion of the audit at this time for the following reasons:

- They are also required to issue a report on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources. Grant Thornton UK LLP have not completed this work because they have applied for Covid-19 special provisions in the National Audit Office guidance for auditors and will complete this work to a later timescale.
- They cannot formally conclude the audit and issue an audit certificate until they have completed the work necessary to issue the Whole of Government Accounts Component Assurance Statement.

Grant Thornton UK LLP plan to complete this work and issue the Auditors Annual Report by 28th February 2022, which is within three months of the date of opinion on the financial statements, as permitted under the special provisions in AGN03.

Therefore, this notice of delayed conclusion of the 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/ukxi/2015/234/regulation/10>

The West of England Combined Authority's Audit Committee was formally advised of this matter on 10 December 2021 and subject to the delegations agreed at this Committee the certificate of completion will be published as soon as the audit is concluded.