



## **Eastbourne Borough Council**

### **Delay to the External Audit of the 2018/19 Statement of Accounts**

The external audit of the draft statement of accounts for the year ended 31 March 2019 for the Eastbourne Borough Council has not yet been completed. The delay was primarily due to technical accounting issues with respect to the investment in Investment Company Eastbourne Limited (“ICE”), where additional information was required to enable the Council to determine the required accounting entries. This information is currently being gathered, and the Council and the external auditor, Deloitte LLP, will then agree a timetable for the finalisation of the audit.

This situation is covered by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. See attached link:

<http://www.legislation.gov.uk/ukxi/2015/234/regulation/10/made>

Therefore, this notification explains, as per paragraph (2a), that the Eastbourne Borough Council is not yet able to publish the audited 2018/19 final statement of accounts for the Council in line with deadline of 31st July 2019, as per paragraph (1). The Eastbourne Borough Council Audit and Governance Committee has been advised of this matter and the final audited accounts will be published as soon as the audit is concluded.

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Chief Finance Officer (Section 151 Officer)