



## **Lewes District 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 Lewes District Council has not yet commenced. The delay was due to timing and impact of a system implementation, which delayed the preparation of the statement of account. This also meant that the Council was unable to publish the unaudited statement of account for inspection during June 2019 as required by Regulation 15 of the Accounts and Audit Regulations 2015. The draft financial statements have now been prepared for audit by the external auditor, Deloitte LLP. The Council and Deloitte LLP are agreeing a timetable for 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 Lewes District 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 Lewes District Council Audit and Standards Committee has been advised of this matter and the final audited accounts will be published as soon as the audit is concluded.

Homira Javadi CPFA, FCCA, ACCA  
Chief Finance Officer (Section 151 Officer)