

### **Statutory Notices 2022/2023**

The 2022/2023 Draft Statement of Accounts for Blaenau Gwent County Borough Council are being prepared in accordance with the relevant CIPFA Accounting Codes of Practice, Accounting Standards and Statutory provisions. However, these Accounts have not yet been completed and certified by the Responsible Financial Officer, and the Auditor General for Wales has not provided an opinion on these Accounts by 31 July 2023. The following notice is therefore required in compliance with section 10(2)(d) of the Accounts and Audit (Wales) Regulations 2014:

The Statement of Accounts for 2022/2023 has not yet been completed due to the prolonged resolution of a specific issue relating to the revaluation of fixed assets and the potential for a material misstatement of depreciation in the 2021/2022 statutory accounts.

The audit of the 2022/2023 Accounting Statements for Blaenau Gwent County Borough Council has therefore yet to be concluded and consequently an audit opinion has not been provided for these Accounts.

The Authority intends to complete preparation of the Draft Statement of Accounts by 31 August 2023 and publish a set of Accounts at that time. It is considered that accounts published at 31 July 2023 would be materially incorrect and misleading to the user.

Subject to the conclusion of the audit, the Council anticipates the 2022/2023 financial statements will be considered for approval by the Governance & Audit Committee by November 2023.