

**Warrington Borough Council**  
**AUDIT OF ACCOUNTS YEAR ENDED 31ST MARCH 2020**  
**PUBLIC NOTICE**

The Accounts and Audit Regulations 2015 as Amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020

Notice is hereby given under Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 that the audit of accounts has not been concluded before 30 November 2020. This is due to a combination of factors, comprising the following:

- The need to resolve objections received on the accounts in 2017/18, 2018/19, and 2019/20, which have delayed the conclusion of the 2017/18, 2018/19, and 2019/20 audits.
- The impact of Covid-19 this year on the conclusion of the prior year and current years audit and pace at which it can be completed.
- The increased assurance work that auditors are required to carry out nationally with respect to pensions and asset valuations.
- Resource capacity constraints on the part of the external auditors, Grant Thornton UK LLP.

The accounts will be published as soon as reasonably practicable after the receipt of any report from the auditor that contains the auditor's final findings from the audit, which is issued before the conclusion of the audit.

Date: 30 November 2020

**Lynton Green**  
**Director of Corporate Services (s151 Officer)**