

Warrington Borough Council

AUDIT OF ACCOUNTS YEARS ENDING 31ST MARCH 2023/24

PUBLIC NOTICE

The Accounts and Audit (Amendment) Regulations 2024

Notice is hereby given under Accounts and Audit (Amendment) Regulations 2024 that the audit of accounts has not been concluded before 28 February 2025. This is due to the following factors:

On 19 July 2024, Grant Thornton UK LLP informed the Council that they were resigning from their audit appointment for the financial years 2023/24. Grant Thornton UK LLP is required by International Standards on Auditing to assess the nature of the Council's business. They noted that the Council has invested in the Redwood Bank, the financial impact of which will become increasingly material to the Council's financial statements as the bank grows from 2019/20 onwards. The audit of the bank requires specialist audit skills, and this is not a sector of audit focus for Grant Thornton. Due to this matter, Grant Thornton UK LLP chose to cease to hold office as auditor with immediate effect. There are no other matters related to Grant Thornton's cessation of holding.

The Council is working closely with PSAA to appoint an auditor for the financial years 2019/20 through to 2023/24. For the financial year 2023/24 Forvis Mazars has been appointed as the Council's auditor.

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: 28 February 2025

Lynton Green

Director of Corporate Services (s151 Officer)