

Merthyr Tydfil County Borough Council

Accounts and Audit (Wales) Regulations 2014 – Notice

Regulation 10(1) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that Responsible Financial Officer of Merthyr Tydfil County Borough Council sign and date the statement of accounts, and certify that it presents a true and fair view of the financial position of the body at the end of the year to which it relates and of that body's income and expenditure for that year. The Regulations required that this be completed by 31 May 2021.

The Responsible Financial Officer signed and certified the accounts on 15th July 2021.

Regulation 10(2) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that following the certification by the Responsible Financial Officer referred to above, Merthyr Tydfil County Borough Council approve and publish the audited statement of accounts. The Regulations required that this be completed by 31 July 2021.

Due to the COVID-19 outbreak, the audit of the 2020-21 statement of accounts has not yet been completed and no audit opinion has been provided. The statement of accounts that is published is the unaudited statement of accounts. The Accounts and Audit (Wales) Regulations 2014 make provision for an authority having to delay preparing and publishing their annual financial accounts and by virtue of regulation 10 (4) a notice is to be prepared and included on the website explaining the reasons for this.