

PUBLICATION OF THE STATEMENT OF ACCOUNTS

Group and Police and Crime Commissioner's Accounts

Part 3 Section 10 Subsection 2(a) and (b) of The Accounts and Audit Regulations 2015 states:

(2) Where an audit of accounts has not been concluded before the date specified in paragraph (1) an authority must—

(a) publish (which must include publication on the authority's website) as soon as reasonably practicable on or after that date a notice stating that it has not been able to publish the statement of accounts and its reasons for this; and

(b) comply with paragraph (1) as if for "but not later than 31st July of the financial year immediately following the end of the financial year to which the statement relates" there were substituted "as soon as reasonably practicable after the receipt of any report from the auditor which contains the auditor's final findings from the audit which is issued before the conclusion of the audit".

Our auditors Grant Thornton UK LLP have been unable to conclude their work and issue their auditor's report by 31 July 2019. They require more time and information to fully consider the implications of the dissolution of the Strategic Alliance. The Police and Crime Commissioner and the Chief Constable of Warwickshire, the Chief Executive, the Treasurer and the Chief Finance Officer are working closely with the external auditors to provide the required information and to enable this work to be concluded as quickly as possible