**LANCASHIRE CHIEF CONSTABLE**

**EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2022**

**Publication of Lancashire Chief Constable’s Statement of Accounts and Audit Opinion**

**The Accounts and Audit (England) Regulations 2015 – Regulation 10, as Amended By The Accounts and Audit (Amendment) Regulations 2022**

The Accounts and Audit (Amendment) Regulations 2022 require that the audited accounts and opinion is published by 30th November 2022. As at 30th November, the Chief Constable’s external auditor, Grant Thornton UK LLP, has not yet concluded the audit.

The delay has arisen due to a combination of factors, comprising the following:

* the impact of Covid-19 on both the complexity of the audit and pace at which it can be completed

The Chief Constable is continuing to work closely with the audit team as they complete their work. In line with the Accounts and Audit Regulations 2015, the PCC has published a set of draft accounts. The Chief Constable will publish a final set of accounts as soon as the audit is concluded, and the Audit Report is issued.

Therefore, this notice of delayed audit is being published in accordance with Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. See link below:

<http://www.legislation.gov.uk/uksi/2015/234/regulation/10/made>