



Delay in publishing audited Statement of Accounts: Year Ended 31 March 2022

The external audit of the draft Statement of Accounts for the year ended 31 March 2022 has not yet been completed by our external auditors, Deloitte LLP, due to staff resource constraints.

This situation is allowed for by Regulation 10, paragraph (2) of the Accounts and Audit Regulations 2015 (SI 2015/234), as amended by the Accounts and Audit (Amendment) Regulations 2021 (SI 2021/263).

This notification explains, as per Regulation 10 (2) (a), that we are not yet able to publish our audited 2021-22 Statement of Accounts in line with publication date of 30 November 2022, as per Regulation 10 (1). The Authority is continuing to work closely with the external auditor to ensure the required work is completed as soon as possible. In line with the Accounts and Audit Regulations 2015, West Yorkshire Fire and Rescue Service published a draft Statement of Accounts subject to audit on 29 July 2022 and the final audited Statement of Accounts for the year ended 31 March 2022 will be published as soon as the audit is concluded, and the Independent Auditor's Report issued.

Local Authorities must produce an annual Statement of Accounts in accordance with legislative requirements and the Code of Practice on Local Authority Accounting in the UK. Our draft 2021-22 annual Statement of Accounts are available below for local electors to inspect.

[Audit Reports | West Yorkshire Fire and Rescue Service \(wyfs.co.uk\)](#)