



Lindsey Marsh Drainage Board

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Public Notice – Audit of Accounts for the Year ended 31st March 2023

Lindsey Marsh Drainage Board is a relevant authority under the Local Audit and Accountability Act 2014. For the financial year 2022/23 the authority is not designated as a smaller authority and is therefore not entitled to the modifications to the Act available to smaller authorities.

Required to appoint an auditor for 2022/23 under s7 of the Local Audit and Accountability Act 2014, the authority opted into the arrangements provided by the Public Sector Audit Appointments (PSAA) under the Local Audit (Appointing Person) Regulations 2015.

The draft 2022/23 Unaudited Accounts were published on the Authority's website on the 31st May 2023.

On the 30 July 2024 the government released a Local Audit Backlog Statement, notifying that external auditors will be required to make modified and disclaimed opinions on accounts by the following backstop dates:

- 2022/23 Accounts: 13th December 2024
- 2023/24 Accounts: 28th February 2025

The Accounts and Audit Regulations 2015, as amended, require bodies to publish audited accounts, which includes publication on their website (specifically, their accountability statements, defined in regulation 9A(9), which includes the audit opinion) by the above statutory backstop dates.

The authority has been advised that we shall not be able to meet the backstop dates as PSAA have been unsuccessful in appointing an external auditor on behalf of the Authority and the Secretary of State has been notified on this position.

We continue to work with PSAA to appoint an auditor for the relevant years from 2022/23 to 2024/25. The accounts and accountability statement for 2022/23 will be published as reasonably practicable after an auditor has been appointed and has issued their findings from the audit.

Nicola Hind
Finance Manager & Responsible Financial Officer (RFO)

6th February 2025