

**Leicestershire County Council**  
**Leicestershire County Council Pension Fund**

Public Notice on the Audit of the 2020/21 Accounts

The audit of the draft statement of accounts for the year ended 31 March 2021 for Leicestershire County Council and Leicestershire County Council Pension Fund has not yet been completed by the external auditors, Grant Thornton UK LLP. The Accounts and Audit (Amendment) Regulations 2021 require that the audited accounts and opinion is published by 30 September 2021.

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 increased assurance work that auditors are required to carry out nationally with respect to pensions and asset valuations.

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

This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015, as amended by the Accounts and Audit (Amendment) Regulations 2021 No. 263. See attached links: <http://www.legislation.gov.uk/uksi/2015/234/regulation/10/made>  
<https://www.legislation.gov.uk/uksi/2020/404/regulation/2/made>

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