



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

Publication of Liverpool City Region Combined Authority Statement of Accounts and Audit Opinion

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, Mazars LLP, due to:

- the resolution of a sector wide accounting issue in relation to how local government bodies account for infrastructure assets
- outstanding assurance work in relation to the external audit of the Merseyside Pension Fund.

This situation is allowed for by Regulation 10, paragraph (2) of the Accounts and Audit Regulations 2015, as amended by the Accounts and Audit (Amendment) Regulations 2022.

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, the Liverpool City Region Combined Authority published a draft Statement of Accounts subject to audit on 8 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.

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