

**LONDON BOROUGH OF ENFIELD**  
**AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2024**

**The Accounts and Audit Regulations 2015**  
**The Accounts and Audit (Amendment) Regulations 2024**

The Accounts and Audit Regulations 2015 and Accounts and Audit (Amendment) Regulations 2024 Regulation 9A require the Council to publish its final accountability statements for the financial year ending 31 March 2024 by 28 February 2025.

Accountability statements include:

- the statement of accounts together with the opinion and any certificate from the local auditor approved in accordance with regulation 9(2)
- the annual governance statement approved in accordance with regulation 6(2)
- the narrative statement prepared in accordance with regulation 8

If the Authority is not able to publish accounts by this date, then the Authority is required to publish a notice explaining the reason.

This notice advises that the council has not been able to publish its accounts for the financial year 2023/24. The reason for the delay is:

- 1) The Council's Statements of Accounts for the financial years 2019/20, 2020/21, 2021/22, and 2022/23 have not been signed off as of the backstop date, and until prior years accounts have been signed off, the 2023/24 Statement of Accounts cannot be signed off. The details for the delay in signing off the prior years' accounts were included in the notice published on 13 December which is included on the Council's website here: [Notice published under Section 9A, paragraph 6\(a\) of the Accounts and Audit Regulations 2025](#)

The Council acknowledges that it must publish its accountability statements as soon as reasonably practicable, however recognises that there is also a critical dependency on the outcome of the prior years' accounts sign off, and the implications on the accounts, to achieve this.

Dated: 28 February 2025

Annette Trigg

Deputy Section 151 Officer