

**Copeland Borough Council**  
**Audit of Accounts for the Years Ended 31 March 2020, 2021, 2022 & 2023**

**Notice of delayed publication of the audited statement of accounts, annual governance statement and narrative statement**

[Accounts and Audit Regulations 2015 - Regulation 9](#)

Regulation 9 of The Accounts and Audit (England) Regulations 2015 (SI 2015/234), as amended by regulation 2 The Accounts and Audit (Amendment) Regulations 2024 (S.I. 2024/907), requires Category 1 bodies – unless limited exemptions apply – to publish outstanding audited accounts for financial years up-to-and-including 2022-23 by a statutory backstop date of 13 December 2024.

Where exemptions do not apply a Category 1 authority that has not published its accountability statements for a financial year beginning in 2015, 2016, 2017, 2018, 2019, 2020, 2021 or 2022 must:

- (a) on or as soon as reasonably practicable after the last publication date, publish a notice stating—
  - (i) that it has not been able to publish its accountability statements,
  - (ii) its reasons for this, and
  - (iii) that it acknowledges that it must publish its accountability statements as soon as reasonably practicable,
- (b) on or as soon as reasonably practicable after the last publication date, send a copy of the notice mentioned in sub-paragraph (a) to the Secretary of State, and
- (c) as soon as reasonably practicable publish its accountability statements.

The term “accountability statements” means:

- (a) the statement of accounts together with the opinion and any certificate, entered by the local auditor in accordance with section 20(2) of the Act (general duties of auditors);
- (b) the annual governance statement approved in accordance with regulation 6(2); of The Accounts and Audit (England) Regulations 2015 (SI 2015/234)
- (c) the narrative statement prepared in accordance with regulation 8.

The Cumbria (Structural Changes) Order 2022 came into force on 18 March 2022. The order provided for the establishment of two new unitary councils for Cumbria, Cumberland Council and Westmorland and Furness Council and the abolition of the existing six district councils and Cumbria County Council. Vesting day for the new councils was 1 April 2023. Cumberland Council covers the former district council areas of Allerdale, Carlisle and Copeland.

The additional resourcing demands generated by Local Government Reorganisation, coupled with acute recruitment and retention challenges, systems and procedural issues and the prioritisation of resources to address inherited financial pressures, contributed to delays in the publication of 2022-23 unaudited Statement of Accounts of the three sovereign district councils as well as a delay in publication of the unaudited 2023-24 Statement of Accounts for Cumberland Council.

On 1 April 2023 Cumberland Council also inherited a backlog of accounts relating to Copeland Borough Council. The audit of Copeland Borough Council's 2018-19 statement of accounts was still in progress at vesting day and unaudited statements for the four years 2019-20 to 2022-23 had not been published. Following a challenging and protracted audit, the Council's auditors issued a disclaimer of opinion on the 2018-19 Statement of Accounts in April 2024.

Copeland Borough Council's unaudited Statement of Accounts for 2019-20 and 2020-21 were published in November 2024. The 2021-22 Statement of Accounts was published in December 2024. The 2022-23 Statement of Accounts are expected to be published in February 2025.

In addition to the broader impact of local government reorganisation noted above, the timeline for completing the outstanding accounts for Copeland Borough Council has been affected a number of other issues. These include the departure of senior finance staff previously employed by Copeland Borough Council, the implementation of new financial systems prior to local government reorganisation and difficulties in accessing information needed to close the accounts for the years concerned, several of which were materially impacted by transactions associated with the Covid-19 pandemic.

In accordance with Regulation 9A(6) the Accountability statements for financial years beginning 1 April 2019, 2020, 2021, and 2022 will be published as soon as reasonably practicable, following:

- the conclusion of the period for the exercise of public rights in regulation 14, and
- approval of the statements of accounts in accordance with Regulation 9

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Dated: 19 February 2025