



Ministry of Housing,  
Communities &  
Local Government

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2 Marsham Street  
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To Chief Executives, Chief  
Financial Officers, Local Authority  
Leaders and Audit Committee Chairs

2 May 2025

Dear colleagues,

## **PUBLICATION OF AUDITED ACCOUNTS FOR FINANCIAL YEAR 2023/24**

I am writing to your authority and a number of others regarding the government's measures to tackle the local audit backlog. My understanding is that your body did not publish its audited accounts for 2023/24 by the statutory backstop date of 28 February 2025.

To comply with a backstop, 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 statutory backstop dates. For 2023/24, these had to be published on or by 28 February 2025.

The only circumstances in which bodies may be exempt from meeting a backstop are outlined in regulation 9A (4)-(5) of the 2015 Regulations. Non-exempt bodies that miss a backstop must publish an explanation and send it to the Secretary of State (via [localaudit@communities.gov.uk](mailto:localaudit@communities.gov.uk)) promptly after the backstop date and publish audited accounts as soon as practicable. If your authority has not yet published its explanation for the late publication or sent this to the Secretary of State, I would be grateful if you could do so as soon as practicable.

As with the [13 December 2024 backstop](#) for financial years up to and including 2022/23, the government will shortly publish a list of bodies and their auditors that did not publish audited 2023/24 accounts by the 28 February 2025. Our intention is to publish this in May, once local elections in England have concluded. The list will make clear where unaudited accounts were not published by 16 January 2025 (the deadline to enable the public inspection period to conclude by 27 February 2025) and whether bodies have subsequently published their audited accounts. As your body did not publish its audited accounts in time, it will be included on this list.

I understand that aspects of the measures to clear the local audit backlog are uncomfortable, particularly the issue of modified or disclaimed opinions and the subsequent need to rebuild audit assurance. The department [recently announced](#) funding of up to £49 million to help councils to clear their backlogs and cover the additional cost of restoring audit assurance. The release of funds to councils will be reliant on compliance with statutory backstops and linked to the publication of audited accounts and audit fees being paid.

Timely publication of draft and audited accounts is crucial to preventing backlogs from reemerging, supporting auditors with the timely rebuilding of assurance, and providing transparency for taxpayers. The next backstop, for financial year 2024/25, is 27 February 2026. If you anticipate any issues meeting this backstop, following engagement with your auditors, please contact the department ([localaudit@communities.gov.uk](mailto:localaudit@communities.gov.uk)) at the earliest opportunity.

Finally, if you believe that this letter has been sent to your authority in error, and you believe that you did publish your audited accounts on or by 28 February 2025, I would be grateful if you could supply evidence of this by 16 May 2025 to [localaudit@communities.gov.uk](mailto:localaudit@communities.gov.uk).

**Yours sincerely,**

**Rosie Seymour**  
**Deputy Director, Local Audit Reform**