**Notice of delayed publication of 2022/23 audited accounts of the Greater Manchester Combined Authority**

**Publication of our statement of accounts and audit opinion**

The Accounts and Audit (England) Regulations 2015 - Regulation 10, as amended by the Accounts and Audit (Amendment) Regulations 2022.

The audit of the draft statement of accounts for the year ended 31 March 2023 for Greater Manchester Combined Authority has not yet commenced by the external auditors, Mazars LLP. The Accounts and Audit (Amendment) Regulations 2022 require that the audited accounts and opinion are published by 30 September 2023.

The delay is caused by the ongoing audit of the 2021/22 accounts, once the audit has been concluded, the audit of the 2022/23 accounts will commence.

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 (ISA 260) issued.

This notice of delayed audit is being published in accordance with Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015.

**Steve Wilson**

**Treasurer**

**Greater Manchester Combined Authority**

2 October 2023