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POLICE AND CRIME COMMISSIONER DYFED-POWYS AND CHIEF CONSTABLE
DYFED-POWYS POLICE

ACCOUNTS AND AUDIT (WALES) REGULATIONS 2014

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

Regulation 10(1) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that the Responsible Financial Officers for the Office of Police and Crime Commissioner and Chief Constable sign and date the Statement of Accounts and certify that they present a true and fair view of the financial position of the body at the end of the year to which it relates and of that body's income and expenditure for that year. The current Regulations require that this is completed by 31st May 2024 for Accounts ending on the 31st March 2024. The regulations also stipulate that Audited Statements should be completed and signed by the 31st July 2024.

Welsh Government have written to Directors of Finance in Wales to confirm the Welsh Government's expectation for the timescales of the preparation and publication of statutory financial accounts for 2023-24 and the following years, given recent correspondence from Audit Wales that sets out their proposed timetable for the next three years which are shown in the table below.

| Year | Preparation | Audit Wales certification |
|-----------------|--------------|---------------------------|
| 2023-24 2024-25 | 30 June 2024 | 30 November 2024 |
| 2025-26 onwards | 30 June 2025 | 31 October 2025 |
| | 30 June 2026 | 30 September 2026 |

The Accounts and Audit (Wales) Regulations 2014 already make provision for an authority having to delay preparing and publishing their annual financial accounts. By virtue of regulation 10(4) authorities can include a note on websites to say why they haven't prepared or published their accounts within existing deadlines to comply with legislation. Welsh Government intends to consult on and make amendments to the regulations to incorporate these dates however they have indicated that Local Government Bodies will need to continue to rely on regulation 10(4) in the meantime and ask that bodies ensure they publish the required notices as set out in the regulations for 2023-4.

Therefore, in accordance with the Regulatory requirements, and due to a number of demands including the extended audit timeline, the Responsible Financial Officers will not be signing and certifying the accounts for the year ended 31 March 2024 within the statutory deadlines but will continue to work within the extended deadlines shown in the Table above for the preparation and certification of accounts.

Date: 20th May 2024