

Notice of delay to publication of audited Statement of Accounts 2025/2026

The Local Government Staff Commission for Northern Ireland (the Commission) gives notice that it will be unable to publish the final audited Statement of Accounts for 2025/2026 by the date of 30 September 2026.

Publication Requirements

The Local Government (Northern Ireland) Order 2005 and the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 details requirements in relation to the accounts and audit of a local government body require the Commission to publish its final accounts for the financial year ending 31 March 2026 by 30 September 2026.

If the Commission is not able to publish accounts by 30 September 2026, then the Commission is required to publish a notice explaining the reason.

Reason for the delay

A number of complex accounting issues remain under consideration by the Northern Ireland Audit Office (NIAO) and will require resolution before the audit can be concluded.

Audit work remains ongoing in relation to the accounting treatment of the pension asset and associated exit cost provision included in the draft financial statements.

Contact

For queries about the accounts or this notice please contact the Commission's Accounting Officer, Diana Stewart by email on diana.stewart@lgsc.org.uk