

Spending watchdog disclaims government's accounts again

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National Audit Office

Last autumn, the Comptroller and Auditor General (C&AG), Gareth Davies, issued the first ever disclaimed opinion on the Whole of Government Accounts 2022-23, due largely to inadequate assurance over English local authority audits. Gareth Davis is an Officer of the House of Commons and leads the [NAO](#).

A disclaimed opinion is now issued for the 2023-24 WGA, for similar reasons.

The WGA is a vital tool in the management and scrutiny of public spending, as it brings together all public sector assets and liabilities covering more than 10,000 departments, agencies and other government organisations.

However, in England, of the 407 local authorities that should have submitted audited information into the WGA, 167 or 41% didn't submit data at all. A further 55%, or 224, submitted data based on unaudited accounts. Only 16 or 4% of English local authorities submitted adequate audited data.

By comparison, in 2022-3, 10% of English local authorities submitted reliable data, 46% submitted unaudited data, and 44% didn't submit any data at all.

Government has published its Local Audit Reform Strategy committing to restoring timely and robust local government audits. Statutory deadlines by which English Local Authority audits must be complete were put in place in the past year, and these should lead to fewer cases of missing data in WGA in future years. But it will take longer for the normal level of audit assurance for English local authorities to be restored.

Head of the NAO, Gareth Davies, said: "The Whole of Government Accounts contains valuable information on public spending and the public sector's assets and liabilities. It's essential that the Government's reforms to the local government audit system in England are effective in restoring timely and robust assurance in that sector so that the accuracy of the UK's Whole of Government Accounts can be properly

assured.

“Even more importantly, local taxpayers in England deserve timely audited accounts from their local council.”