Regulation 10(2) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that following the certification by the Responsible Financial Officer referred to above, the County Council of the City and County of Cardiff approve and publish the audited statement of accounts. The Regulations required that this be completed by 31 July 2022. Due to the COVID-19 outbreak, the audit of the 2020-21 statement of accounts has not yet been completed and no audit opinion has been provided. The statement of accounts that is published is the unaudited statement of accounts.