

LONDON BOROUGH OF HAVERING

AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2017

Local Audit and Accountability Act 2014 The Accounts and Audit Regulations 2015

The 2016-17 Statement of Accounts is published on the London Borough of Havering's website, accompanied by:

- the annual governance statement prepared in accordance with regulation 6(1)(b), and
- the narrative statement prepared in accordance with regulation 8;

The status of the 2016-17 Statement of Accounts is unaudited and the statement of accounts as published may be subject to change.

The Council's accounts are subject to external audit by

Debbie Hanson, Executive Director
Ernst & Young LLP, 400 Capability Green, Luton, Bedfordshire LU1 3LU.

Members of the public and local government electors have certain rights in the audit process:

Period for the exercise of public rights

Local electors can only exercise their rights of objection, inspection and ask questions of the local auditor (under sections 26 and 27 of the Local Audit and Accountability Act 2014) within a single period of 30 days (regulation 14) which, for the 2016-17 financial year must include first 10 working days of July (regulation 15 (1)).

The period for the exercise of public right in respect of the 2016-17 financial statements will commence on **Monday 3rd July 2017** and close on **Friday 11th August 2017**. During the period for the exercise of public rights, between 9.00 am and 5.00 pm, any persons interested may, at the address given below:

- (a) inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records, and
- (b) make copies of all or any part of those records or documents.

This does not entitle a person—

- to inspect or copy any part of any record or document containing information which is protected on the grounds of commercial confidentiality, or
- to require any such information to be disclosed in answer to any question.

Information is protected on the grounds of commercial confidentiality if—

- its disclosure would prejudice commercial confidentiality, and
- there is no overriding public interest in favour of its disclosure.

This section does not entitle a person—

- to inspect or copy any part of any record or document containing personal information, or
- to require any personal information to be disclosed in answer to any question.

Information is personal information if:

- it identifies a particular individual or enables a particular individual to be identified
 - but Information is not personal information merely because it relates to a business carried on by an individual as a sole trader.
- it is information about an officer of the authority which relates specifically to a particular individual and is available to the authority because:
 - the individual holds or has held an office or employment with that authority, or
 - payments or other benefits in respect of an office or employment under any other person are or have been made or provided to that individual by that authority, including any payment made or benefit provided in respect of the individual ceasing to hold the office or employment.

Right to make objections at audit

During the audit of its accounts under the Act, a local government elector for the area of the London Borough of Havering may make an objection to the local auditor which:

- concerns a matter in respect of which the auditor could make a public interest report, or
- concerns a matter in respect of which the auditor could apply for a declaration under section 28.

The requirements are that:

- the objection is made in writing, and
- a copy of the objection is sent to the relevant authority whose accounts are being audited.

The local auditor must decide—

- whether to consider the objection, and
- if the auditor does so, whether to take action within paragraph (a) or (b) of subsection (1) in response.

The local auditor may decide not to consider the objection if, in particular, the auditor thinks that—

- (a). the objection is frivolous or vexatious,
- (b). the cost of the auditor considering the objection would be disproportionate to the sums to which the objection relates; this does not entitle the local auditor to refuse to consider an objection which the auditor thinks might disclose serious concerns about how the relevant authority is managed or led.

If the local auditor decides not to take action within paragraph (a) or (b) the auditor may recommend that the relevant authority should instead take action in response to the objection.

- (c). the objection repeats an objection already considered—
 - under this section by a local auditor of the authority's accounts, or
 - under section 16 of the Audit Commission Act 1998 by an auditor appointed under that Act in relation to those accounts.

Dated 27 June 2017

Debbie Middleton CPFA

Statutory Section 151 Officer Finance (interim)

London Borough of Havering

Town Hall

Romford

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