

# **LONDON BOROUGH OF HAVERING**

## **DELAY TO AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2020**

### **The Accounts and Audit Regulations 2015**

The 2019-20 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;

As at 30<sup>th</sup> November, the status of the 2019-20 Statement of Accounts is unaudited and the statement of accounts as published may be subject to change.

The external audit of the draft statement of accounts for the year ended 31 March 2020 has not yet been completed by our external auditors, EY LLP, due to lack of availability of auditor resources . This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015, as amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 No. 404. (See attached links: <https://www.legislation.gov.uk/ukxi/2015/234/regulation/10/made> and <https://www.legislation.gov.uk/ukxi/2020/404/regulation/2/made>).

Therefore this notification explains, as per Regulation 10 paragraph (2a), that we are not yet able to publish our audited 2019/20 final statement of accounts in line with publication date of 30<sup>th</sup> November 2020, as per paragraph (1). The Audit Committee are planning to consider the results of the 2019/20 audit as soon as reasonably practicable after the receipt of any report from the auditor in the new year, after which we will publish the final audited accounts.

Jane West  
Chief Operating Officer (Statutory Section 151 Officer)  
London Borough of Havering  
Town Hall  
Romford  
RM1 3BD