

LONDON BOROUGH OF HAVERING

DELAY TO AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2021

The Accounts and Audit Regulations 2015

The 2020-21 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 30th September, the status of the 2020-21 Statement of Accounts is unaudited and the statement of accounts as published may be subject to change.

Due to required rescheduling of the audit as a result of the ongoing coronavirus pandemic, the external audit of the draft statement of accounts for the year ended 31 March 2021 has not yet been completed by our external auditors, EY LLP.

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 2020/21 final statement of accounts in line with publication date of 30th September 2021, 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 next three months, after which we will publish the final audited accounts.

Jane West
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