

LONDON BOROUGH OF HAVERING

AUDIT OF ACCOUNTS – YEAR ENDED 31 MARCH 2026

Notice of Publication of Unaudited Statement of Accounts

Notice is hereby given under the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 that the **unaudited Statement of Accounts for the year ended 31 March 2026** has been published on the Council's website.

The accounts are accompanied by:

- the **Narrative Statement** (prepared in accordance with Regulation 8); and
- the **Annual Governance Statement** (prepared in accordance with Regulation 6(1)(b)).

The Financial Statements are unaudited and may be subject to change.

External Auditor

The Council's external auditor is:

Mark Hodgson, Audit Partner
Ernst & Young LLP,
One Cambridge Business Park,
Cambridge,
CB4 0WZ.

Rights to Inspect the Accounts

Under Sections 26 and 27 of the Local Audit and Accountability Act 2014, local government electors for the area have the right to:

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

Period for the Exercise of Public Rights

The period during which these rights may be exercised is:

From: Wednesday 1 July 2026

To: Tuesday 11 August 2026

(being a period of 30 working days)

During this period, inspection rights may be exercised between 10.00am and 4.00pm, Monday to Friday.

Requests to inspect documents should be made in the first instance by email to:
corporatefinance@haverinq.gov.uk

Arrangements will then be made to provide access to the requested information.
Requests will normally be facilitated electronically where possible.

Limitations on Inspection Rights

The right to inspect and copy documents does **not** extend to:

- information that is protected on the grounds of **commercial confidentiality**, where disclosure would prejudice commercial interests and there is no overriding public interest; or
- **personal information**, as defined in legislation.

Right to Make Objections

During the audit period, a local government elector for the London Borough of Havering may make an objection to the external auditor relating to:

- a matter in respect of which the auditor could issue a public interest report; or
- a matter in respect of which the auditor could apply to the court for a declaration under Section 28 of the Act.

Any objection must:

- be made **in writing** to the external auditor; and
- include a copy sent to the Council at the address below.

The external auditor will decide whether to consider the objection and, if so, what action to take in accordance with statutory provisions.

Further Information

Enquiries regarding this notice should be addressed to:

Corporate Finance
London Borough of Havering
Town Hall
Romford
RM1 3BD
Email: corporatefinance@haverling.gov.uk

Kathy Freeman

Strategic Director of Resources (Section 151 Officer)

Date of Publication: 30 June 2026