

**Havant Borough Council**  
**Unaudited Draft Statement of Accounts 2022/23 – Delay in Publication**

The Accounts and Audit (England) Regulations 2015

We hereby give notice that the Havant Borough Council's draft Statement of Accounts for year ended 31<sup>st</sup> March 2023 have not yet been completed and are therefore unavailable for inspection, this is due to the following reasons;

- the 2021/22 Statement of Accounts audit is yet to be concluded.
- the increased assurance works the auditors have to complete for the regulators with respect to property asset valuations, pensions, and financial instruments.
- Delays in information being received from a third party for asset valuation purposes

The Statement of Accounts, which will be unaudited and that as published may be subject to change, will be published as soon as is reasonably practicable. Therefore, this notice of delayed audit is being published in accordance with Regulation 15 (1A) of the Accounts and Audit Regulation 2015, as amended.

See attached link: [The Accounts and Audit Regulations 2015 \(legislation.gov.uk\)](https://www.legislation.gov.uk/ukreg/si2015/1100)

Steven Pink  
Chief Finance Officer, S151  
May 2023