Havant Borough CouncilStatement of Accounts 2021/22 – Public Inspection NoticeNotice of the Commencement of the Period for the Exercise of Public RightsThe Local Audit and Accountability Act 2014  
The Accounts and Audit (England) Regulations 2015 – Regulation 10 As Amended By The Accounts and Audit (Coronavirus) (Amendment) Regulations 2021  
Local Audit (Public Access to Documents) Act 2017  
The Accounts and Audit (Coronavirus) Amendments Regulations 2020 (SI 2020/404)

The period for the exercise of public rights commences would usually include the first 30 working  
days starting in June to coincide with the statutory deadline for completion of the accounts by 31st May.  
However due to the COVID 19 pandemic, the statutory deadline has been extended to 1st August  
2022 resulting in a public inspection period commencing no later than 1st September 2022. Due to delays caused by the pandemic and late audit of the 2020/21 accounts.  The  
revised inspection period for Havant Borough Council was 9am on the 17th October 2022 and will  
conclude at 5pm on the 25th November 2022.

The following documents, which will be unaudited and that as published may be subject to change,  
will be made available by 17th October 2022 on the Council’s website at  
<https://www.havant.gov.uk/budgets-and-spending/statement-accounts>

• The Statement of Accounts incorporating:  
• The Narrative Report.

The Council’s accounts are subject to external audit by Kevin Suter, for and on behalf of Ernst and  
Young LLP, Grosvenor House, Grosvenor Square, Hampshire ,Southampton SO15 2BE (email: [ksuter@uk.ey.com](mailto:ksuter@uk.ey.com)).  
Members of the Public and local government electors have certain rights in the audit process:  
1. Any person may inspect the accounting records of the Council for the financial year to 31 March  
2022, and certain related documents (comprising books, deeds, contracts, bills, vouchers and  
receipts) at the address given below during normal office hours Monday to Friday. They may also  
make copies of the accounts and documents.  
2. A local government elector for the area of the Council, or his/her representative, may ask the  
auditor questions about the accounts. Please contact the auditor at the address given above to  
make arrangements to ask any questions.  
3. A local government elector for the area of the Council or his/her representative may object to  
the Council’s accounts (under section 27 of the Local Audit and Accountability Act 2014) asking  
that the auditor issue a report in the public interest or apply for a declaration that an item of  
account is unlawful (under section 28 of the Local Audit and Accountability Act 2014). Written  
notice of the proposed objection and the grounds on which it will be made must be sent to the  
auditor at the address given above and also copied to the Council at the address given below.  
4. A comprehensive guide to your rights can be found at <https://www.nao.org.uk/codeauditpractice/council-accounts-a-guide-to-your-rights/>

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