**Havant Borough Council**

**Statement of Accounts 2019/20  
 Notice of delay publishing 2019/20 audited accounts by 30 November 2020**

**The Accounts and Audit Regulations 2015 – Regulation 10 as amended by   
The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020**

1. 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 delays in finalisation of the prior year audit.
2. This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015.   (See attached link: <http://www.legislation.gov.uk/uksi/2015/234/regulation/10/made>).
3. Therefore, this notification explains, as per paragraph (2a), that we are not yet able to publish our audited 2019/20 final statement of accounts in line with deadline of 30th November 2020, as per paragraph (1).
4. The audit committee will consider the results of the 2019/20 audit at a special meeting in January 2021, after which we will publish the final audited accounts.

30 November 2020  
Lydia Morrison, Chief Finance Officer (s151)