

LONDON BOROUGH OF HAVERING & HAVERING PENSION FUND DELAY TO AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2021 AND 31 MARCH 2022

The Accounts and Audit Regulations 2015

The 2020/21 and 2021/22 draft Statement of Accounts for London Borough of Havering and Havering Pension Fund are 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 November, the status of the 2020/21 and 2021/22 Statement of Accounts are unaudited and the statement of accounts as published may be subject to change.

The external audit of the draft statement of accounts for the year ended 31 March 2022 has not yet been completed by our external auditors, EY LLP, due to the planned phased approach to delivering the 2021/22 audits in light of a variety of complex factors contributing to audit delays in previous years .

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 paragraph (2a), that the Council is not yet able to publish our audited 2020/21 and 2021/22 final statement of accounts in line with publication date of 30th September 2021 and 30th November 2022, as per paragraph (1).

The Audit Committee will consider the results of the 2020/21 and 2021/22 audits as soon as reasonably practicable after the receipt of reports from the auditor in 2023, after which the final audited accounts will be published.

Dave McNamara
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