

Hampshire County Council

Notice about delayed publication of audited 2022/23 accounts

The Accounts and Audit Regulations 2015 require the County Council to publish audited accounts for 2022/23 by 30 September 2023. If the audit of the accounts has not been concluded by that date then the regulations require the County Council to publish a notice stating that it has not been possible to publish the audited statement of accounts and why.

This notice is being issued to state that it has not been possible to publish audited accounts by 30 September 2023. This is because the County Council has not yet received the external audit opinion as the external auditors (EY LLP) are still in the process of completing their audit. This is due to the complex set of factors contributing to audit delays across the sector. This is a nationwide problem, with many other local authorities across England being in the same position as us and still awaiting their audit opinion.

The County Council's Statement of Accounts (including the accounts for the Hampshire Pension Fund) was reviewed by the Audit Committee on 27 September 2023 and approved subject to the outcome of the conclusion of the external audit of the accounts.

The latest copy of the unaudited accounts has been published alongside this notice on the County Council's website. The audited version will be published as soon as possible once the audit opinion is received.