# Notice of delay of publication of accounts 2022/2023

Hart District Council External Audit of Accounts: Year Ended 31 March 2023.

The Accounts and Audit (England) Regulations 2015 – Regulation 10 (para 1, 2, 6A, para (2)(b) as amended by The Accounts and Audit (Amendment) Regulations 2022.

The Accounts and Audit Regulations 2022 require that the audited accounts and opinion is published by 30 September. As at 30 September 2023, the Council’s external auditor, Ernst Young LLP, have not yet commenced the audit and the reason they have provided is as below:

The delay has arisen due to ongoing resources constraints in the local public audit sector.

In line with the Accounts and Audit Regulations 2015, the Council has published a set of pre-audit accounts. The Council will publish a final set of accounts as soon as the audit is completed, and the Audit Report issued.

This notice of delayed audit is being published in accordance with Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015.

**Graeme Clark**Executive Director of Corporate Services and S151 Officer