## Hampshire and Isle of Wight Constabulary

## Notice about delayed publication of audited 2022/23 accounts

The Accounts and Audit Regulations 2015 require the Chief Constable 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 Chief Constable 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 Chief Constable 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 public sector organisations across England being in the same position as us and still awaiting their audit opinion.

The Chief Constable's Statement of Accounts was reviewed by the Audit Committee on 25 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 Chief Constable's website. The audited version will be published as soon as possible once the audit opinion is received.