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Dear Members of the Audit and Governance Board

Audit letter – Delay in issuing the Auditor’s Annual Report

The 2020 Code of Audit Practice requires us to issue our Auditor’s Annual Report, which includes our commentary on the Council’s arrangements to secure economy, efficiency and effectiveness in its use of resources (our VFM commentary) within 3 months of issuing our opinion on the financial statements, and before 30th September. Where this is not possible, we are required to write to you setting out the reasons for the delay in an ‘audit letter’. We wrote to you on 28 September 2021 in that regard. For the purposes of compliance with the Code of Audit Practice, our letter of 28 September 2021 constituted the ‘audit letter’ that was required.

As a result of the ongoing pandemic, the National Audit Office updated its guidance to auditors in April 2021 to allow auditors to delay the completion of their work on VFM arrangements. The revised guidance requires auditors to complete their work and issue their Auditor’s Annual Report no more than three months after the date of the opinion on the financial statements. Where this is not possible, we are required to write to you setting out the reasons for the delay in a further ‘audit letter’. For the purposes of compliance with the Code of Audit Practice, this letter constitutes the further ‘audit letter’.

We issued the opinion on the financial statements on 16 December 2021.

Due to the availability of key audit resources we are continuing to work with management to complete the required work. These delays are not due to the actions or inactions of the Council, and entirely relate to the auditor. We have not yet issued our Auditor’s Annual Report including our VFM commentary.

Yours sincerely

Gavin Barker

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For and on behalf of Mazars LLP