



Our ref: DSFRA/BM/VFM2021/FEB

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Dear Councillor Healey

Under the 2020 Code of Audit Practice, for relevant authorities other than local NHS bodies we are required to issue our Auditor's Annual Report no later than 30 September or, where this is not possible, issue an audit letter setting out the reasons for delay.

As a result of the ongoing pandemic, and the impact it has had on both preparers and auditors of accounts to complete their work as quickly as would normally be expected, the National Audit Office has updated its guidance to auditors to allow us to postpone completion of our work on arrangements to secure value for money and focus our resources firstly on the delivery of our opinions on the financial statements. This is intended to help ensure as many as possible could be issued in line with national timetables and legislation.

We communicated to you in our Audit Findings Report on 28 October 2021 that we expected to publish our Auditor's Annual Report, including our commentary on arrangements to secure value for money, no later than 3 months after the audit opinion was issued, 28 January 2022. We have not been able to issue our Auditor's Annual Report by this date as we were discussing and agreeing the findings with management. Our report has now been published and will be presented to the 7 March 2022 Audit and Governance Committee.

For the purposes of compliance with the 2020 Code, this letter constitutes the required audit letter explaining the reasons for delay.

Yours faithfully

A handwritten signature in blue ink, appearing to read "Barrie Morris".

Barrie Morris

Director