

Our ref: GT/FM/2021
Your ref:

Roger Coleman
Chair of Audit Committee
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13 December 2021

Dear Roger

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 2021 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 wrote to you on 24 September 2021 to confirm that we expected to publish our Auditor's Annual Report, including our commentary on arrangements to secure value for money, no later than 31 December 2021. We have not been able to issue our Auditor's Annual Report by this date because our work is yet to be finalised as we have had to prioritise completion of the local government opinion audits across the region. We now expect to publish our report by 31 January 2022.

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

Yours faithfully

Peter A Barber

Director

Cc Tracey Southall, Corporate Director: Resources