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28 September 2023

Audit Letter - St Albans City and District Council audit of accounts 2022/23

Dear Jonathan

Under the 2020 Code of Audit Practice, for Local Government bodies we are required to issue our Auditor's Annual Report by 30th September to report on the auditor's work in respect of the financial year including value for money arrangements. Where this is not possible, we are required to issue an audit letter setting out the reasons for the delay.

Following the pandemic and on-going resource constraints in the local public audit sector there are delays in commencing and completing many local authority audits. The National Audit Office updated its guidance to auditors (Auditor Guidance Note 03) to include special reporting provisions to allow us to postpone completion of our work on arrangements to secure value for money and to publish our report no more than three months after the date of the opinion on the financial statements.

Due to audit resource and capacity constraints we have not yet commenced your 2022/23 audit and consequently will be unable to provide an Auditor's Annual Report before 30th September 2023.

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

Your sincerely

Leigh Lloyd-Thomas

cc Suzanne Jones