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14 October 2021

**St Albans City & District Council audit of accounts 2020/21**

Dear Paul,

Under the 2020 Code of Audit Practice, for Local Government bodies we are required to issue our Auditor's Annual Report by 30<sup>th</sup> September, or where this is not possible, issue an audit letter setting out the reasons for the delay.

The National Audit Office 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. This guidance allows us to publish our report no more than three months after the date of the opinion on the financial statements.

As discussed previously, we have scheduled your audit completion in a timeframe agreed with you which is concluding after the 30<sup>th</sup> September 2021. We have therefore not yet issued our Auditor's Annual Report, including our commentary on arrangements to secure value for money. We now expect to publish our report no more than three months after the date of the opinion on the financial statements.

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

Yours sincerely

Rachel Brittain, Director

for and on behalf of BDO LLP

CC: Colm O'Callaghan, Deputy Chief Executive (Finance)