

Our ref: WDC VFM 20-21

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1 March 2022

Dear Jonathan, Chair of Finance and Audit Scrutiny Committee as TCWG

VFM – Delay to Auditor’s Annual Report

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 wrote to you on 22 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. In our Audit Findings update report, presented to the Finance and Audit Scrutiny Committee on 8 December 2021, we explained that we planned to present our Auditor’s Annual Report on 9 February 2022.

We have been working closely with officers but owing to other priorities and commitments, such as finalisation of the budget, officers have not yet been able to provide the final pieces of information and evidence that we have requested. We now expect to publish our report by 14 April 2022.

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

We are however pleased to be able to inform you that our work on the Council’s housing benefit / subsidy report was completed and sent to the Department for Work and Pensions on 18 February 2022, which is before the deadline of 28 February.

Yours faithfully



Grant Patterson

Engagement Lead and Key Audi
For and on behalf of Grant Thornton UK LLP