

Councillor David Carter
Chair of audit committee
Hertsmere Borough Council
Civic Offices
Elstree Way, Borehamwood
Hertfordshire, WD6 1WA

29 september 2022

Ref: 2021/HBC/TCWG

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Dear Councillor David

Audit letter - Hertsmere Borough Council audit of accounts 2021/22

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

Following the extension of the timetable for auditors to report on their work on Value For Money arrangements in respect of 2021/22, our AAR will not be issued by 30 September. We expect to issue our AAR within three months of issuing our opinion on your financial statements.

The Code of Audit Practice confirms that this letter constitutes an audit letter for the purposes of local bodies complying with the Accounts and Audit Regulations.

Yours faithfully



Elizabeth Jackson
Partner
for and on behalf of Ernst & Young LLP