

Sandra Beck
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9 November 2022

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Dear Sandra

Audit letter – Broxbourne Borough Council audit of accounts 2021/22

The target date for you to publish your accounts for the financial year ending 31 March 2022 is 30 November 2022, as set out within the Accounts and Audit (Amendment) Regulations 2022.

Due to our agreed planned phased approach to delivering the 2021/22 audits we will not be able to give our opinion on your financial statements by 30 November 2022.

We remind you that you should still publish your accounts by 30 November, without the audit report. Set out below is an example of the wording that we suggest could be used to meet the requirements of the regulations to explain why your accounts would not be audited as at that date.

The external audit of the draft statement of accounts for the year ended 31 March 2022 has not yet been completed by our external auditors, EY LLP, due to the planned phased approach to delivering the 2021/22 audits in light of a variety of complex factors contributing to audit delays in previous years. This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. (See attached link: <http://www.legislation.gov.uk/ukxi/2015/234/regulation/10/made>). Therefore, this notification explains, as per paragraph (2a), that we are not yet able to publish our audited 2021/22 final statement of accounts in line with deadline of 30th November 2022, as per paragraph (1). The [audit committee] will consider the results of the 2021/22 audit at its meeting on [insert date], after which we will publish the final audited accounts.

Yours faithfully



David Riglar
Partner
for and on behalf of Ernst & Young LLP
United Kingdom