

Councillor Chris Axam  
Chair of Audit Committee

29 September 2022

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Dear Councillor Axam


## **Audit letter – Hart District 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



Kevin Suter  
Partner  
for and on behalf of Ernst & Young LLP

CC: Isabel Brittain – Head of Corporate Services and Interim Section 151 Officer