

Cllr Kanit Rabadia
London Borough of Harrow

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Date: 22 September 2023

Dear Cllr Rabadia

Audit letter – Delay in issuing the Auditor’s Annual Report 2022/23

The 2020 Code of Audit Practice requires us to issue our Auditor’s Annual Report, which includes our commentary on the Council’s arrangements to secure economy, efficiency and effectiveness in its use of resources (our VFM commentary) within 3 months of issuing our opinion on the financial statements, and before 30th September.

As a result of the pandemic, the National Audit Office updated its guidance to auditors in April 2021. This allowed auditors to delay the completion of their work on VFM arrangements so that they could focus on the audits of financial statements. The revised guidance requires auditors to complete their work and issue their Auditor’s Annual Report no more than three months after the date of the opinion on the financial statements. The latest update to the guidance, issued in January 2023, continues this approach.

Where this is not possible, we are required to write to you setting out the reasons for the delay in an ‘audit letter’. For the purposes of compliance with the Code of Audit Practice, this letter constitutes the ‘audit letter’.

In line with the National Audit Office guidance, we have not issued our 2022/23 Auditor’s Annual Report including our VFM commentary. This is due to the backlog in prior year audits and as you know we have yet to conclude on the Council’s 2021/22 accounts and therefore we have yet to issue the 2021/22 Auditor’s Annual Report.

We expect to publish the 2022/23 Auditor’s Annual Report no later than three months after the date of the opinion on the financial statements.

Yours sincerely



Suresh Patel

For and on behalf of Mazars LLP