



Ernst & Young LLP
Apex Plaza Forbury Road
Reading
RG1 1YE

Tel: + 44 118 928 1599
Fax: + 44 118 928 1101
ey.com

Councillor George Michaelides
Chair of Audit Committee
Welwyn Hatfield Borough Council
Council Offices
The Campus
Welwyn Garden City
AL8 6AE

26 September 2022

Ref: WHBC21-22

Direct line: 07976 515115

Email: abrittain@uk.ey.com

Dear Councillor Michaelides,

Audit letter - Welwyn Hatfield 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

Andrew Brittain,
Partner
for and on behalf of Ernst & Young LLP