



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](mailto: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