

30 September 2021

Audit Committee  
London Borough of Tower Hamlets

Dear Audit Committee Members,

## Delay in issue of the auditor's annual report

Under the 2020 Code of Audit Practice, we are required to issue an auditor's annual report on the results of our audit work over the year for publication no later than 30 September. Where we are unable to do this, the Code requires us to issue a letter including a statement explaining the reason for the delay.

We are writing to advise that our auditor's annual report for the year ended 31 March 2021 will not be issued by 30 September 2021. This is because:

- We have not yet commenced our audit of the 2021 financial statements due to a delay in the completion of audits for the preceding two years and a delay in the preparation of the draft 2021 financial statements.
- The National Audit Office issued guidance to auditors on 16 April 2021 setting out a revised timetable for completion of work on arrangements to secure value for money. This revised timetable reflected the impact of the ongoing pandemic on preparers and auditors of accounts. That guidance established that the auditor's annual report should be published within three months of the signing of the audit opinion.

Yours faithfully,



**Jonathan Gooding**  
Deloitte LLP

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