

Kevin Stackhouse  
Strategic Director (Corporate Resources)  
South Derbyshire District Council  
<Kevin.stackhouse@southderbyshire.gov.uk>

29 November 2022

Direct line: 07392 106 793

Email: HClark3@uk.ey.com

Dear Kevin,

## **Audit letter – South Derbyshire District Council audit of accounts 2021/22**

The target date for you to publish your accounts for the financial year ended 31 March 2022 is 30 November 2022, as set out within the Accounts and Audit (Amendment) Regulations 2022.

As we are yet to finalise the required audit work to conclude on the Authority's financial statements, we will not be able to give our opinion on your financial statements by 30 November 2022.

We remind you that you should still publish your accounts by 30 November, without the audit report. Set out below is an example of the wording that we suggest could be used to meet the requirements of the regulations to explain why your accounts would not be audited as at that date.

*The external audit of the draft statement of accounts for the year ended 31 March 2022 has not yet been completed by our external auditor, EY LLP, due to the planned phased approach to delivering the 2021/22 audits in light of a variety of complex factors contributing to audit delays in previous years. This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. (See attached link: <http://www.legislation.gov.uk/uksi/2015/234/regulation/10/made>). Therefore, this notification explains, as per paragraph (2a), that we are not yet able to publish our audited 2021/22 final statement of accounts in line with the deadline of 30 November 2022, as per paragraph (1). The [audit committee] will consider the final results of the 2021/22 audit, after which we will publish the final audited accounts.*

Yours faithfully



Hayley Clark  
Partner  
for and on behalf of Ernst & Young LLP  
United Kingdom