

Your ref: VfMextension/Sept22

Councillor Nigel Shaw  
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Dear Nigel

The original expectation under the approach to VFM arrangements work set out in the 2020 Code of Audit Practice was that auditors would follow an annual cycle of work, with more timely reporting on VFM arrangements, including issuing their commentary on VFM arrangements for local government by 30 September each year at the latest.

Given that we only finalised our 2020/21 VFM Auditors Annual Report for Herefordshire Council in April 2022 we are proposing to delay the commencement of our 2021/22 VFM review until October 2022. The National Audit Office has updated its guidance to auditors to allow us to postpone completion of our work on arrangements to secure value for money and focus our resources firstly on the delivery of our opinions on the financial statements. This is intended to help ensure as many as possible could be issued in line with national timetables and legislation.

As a result, we now expect to publish our 2021/22 Auditor's Annual Report, including our commentary on arrangements to secure value for money no later than January 2023.

For the purposes of compliance with the 2020 Code, this letter constitutes the required audit letter explaining the reasons for delay.

Yours faithfully



Peter Barber

Director