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Councillor David Shields  
Chair of the Governance Committee  
Southampton City Council  
Civic Centre  
Southampton  
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23 September 2022

Email: ksuter@uk.ey.com

Dear Councillor Shields

## **Audit letter – Southampton City 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

Kevin Suter  
**Partner**  
for and on behalf of Ernst & Young LLP

**CC:** John Harrison, Executive Director for Finance, Commercialisation & S151 Officer