

Councillor Carl Borg-Neal
Chair of the Audit Committee
Test Valley Borough Council
Beech Hurst
Weyhill Road
Andover
SP10 3AJ

23 September 2022

Email: ksuter@uk.ey.com

Dear Councillor Borg-Neal

Audit letter – Test Valley 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



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

CC: Carl Whatley, Head of Finance and Revenues