

30 Old Bailey
London
EC4M 7AU

Tel: +44 20 7063 4000
forvismazars.com/uk



Cllr Rabadia
Chair of the Governance, Audit, Risk Management and
Standards Committee
London Borough of Harrow
Forward Drive
Harrow
HA3 8FL

Direct line 07977 261873

Email Suresh.Patel@mazars.co.uk

Date 27 September 2024

Dear Cllr Rabadia,

Audit letter – Delay in issuing the Auditor’s Annual Report for 2023/24

It was good to see you at Committee earlier this week.

The 2020 Code of Audit Practice requires us to issue our Auditor’s Annual Report, which includes our commentary on the Council’s arrangements to secure economy, efficiency and effectiveness in its use of resources (our VFM commentary) before 30th September. Where this is not possible, we are required to write to you setting out the reasons for the delay in an ‘audit letter’. For the purposes of compliance with the Code of Audit Practice, this letter constitutes the ‘audit letter’.

We have not yet issued our Auditor’s Annual Report for 2023/24. As a result of the ongoing delays in delivering previous years audits across the sector we have not yet completed our work on the 2023/24 audit, therefore our Auditor’s Annual Report will not be issued by 30 September 2024. We expect to publish the Auditor’s Annual Report no later than 28 February 2025.

Yours faithfully

A handwritten signature in blue ink, appearing to read "S. Patel".

Suresh Patel

For and on behalf of Forvis Mazars LLP

Cc: Sharon Daniels, Director of Finance