

Andy Roe
London Fire Commissioner
169 Union Street
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30 September 2021

Ref: LFC 2020/21 AAR

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Dear Andy

Audit letter – London Fire Commissioner - audit of accounts 2020/21

Under the 2020 Code of Audit Practice, for Local Government bodies we are required to issue our Auditor's Annual Report by 30 September or, where this is not possible, issue an audit letter setting out the reasons for delay.

As a result of the ongoing impact of the coronavirus pandemic, and the impact it has had on both preparers and auditors of accounts to complete their work as quickly as would normally be expected, 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. The guidance allows auditors to issue our Auditor's Annual Report 3 months after giving our opinion on the financial statements.

As a result, we have not yet issued our Auditor's Annual Report, including our commentary on arrangements to secure value for money. At the present time we anticipate that we will be able to meet the guidance for issuing our Auditor's Annual Report, including our commentary on arrangements to secure value for money, within the period of 3 months after giving our opinion on the financial statements. If circumstances should change, we will write to you again with an explanation. We now expect to issue our report no later than 30th December 2021.

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

Yours sincerely,



Janet Dawson
Partner
For and on behalf of Ernst & Young LLP