

Andy Roe
The London Fire Commissioner
London Fire Brigade
169 Union Street
London
SE1 0LL

26 September 2022

Ref: LFC/AAR/2122

Direct line: +44 (0) 7342 021 279

Email: jdawson1@uk.ey.com

Dear Commissioner

Audit letter – London Fire Commissioner 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



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