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Andy Roe
London Fire Commissioner
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London
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18 November 2022

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Dear Andy

Audit letter – London Fire Commissioner audit of accounts 2021/22

The target date for you to publish your accounts for the financial year ending 31 March 2022 is 30 November 2022, as set out within the Accounts and Audit (Amendment) Regulations 2022.

Due to challenges arising in resolving a complex issue we will not be able to give our opinion on your financial statements by 30 November 2022.

We remind you that you should still publish your accounts by 30 November, without the audit report. Set out below is an example of the wording that we suggest could be used to meet the requirements of the regulations to explain why your accounts would not be audited as at that date.

The external audit of the draft statement of accounts for the year ended 31 March 2022 has not yet been completed by our external auditors, EY LLP, due to challenges arising in resolving a complex issue. This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. (See attached link: <http://www.legislation.gov.uk/uksi/2015/234/regulation/10/made>). Therefore, this notification explains, as per paragraph (2a), that we are not yet able to publish our audited 2021/22 final statement of accounts in line with deadline of 30th November 2022, as per paragraph (1). The Commissioner will consider the results of the 2021/22 audit in early December after which we will publish the final audited accounts.

Yours faithfully

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