

Performance Audit and Governance Oversight Committee
East Hertfordshire District Council
Wallfields
Pegs Lane
Hertford
SG13 8EQ

09 May 2019

Ref: EHDC-Audit1819

Direct line: 020 7951 2340
Email: SPatel22@uk.ey.com

To the Members of the Performance Audit and Governance Oversight Committee

Update on the timing of the 2018/19 Audit

This letter provides the Committee with an update on our current plan for scheduling the audit of the Council's statement of accounts. I will provide a verbal update at the 21 May meeting.

Our priority is to ensure high quality in undertaking our audits, as this is key to ensuring we meet our responsibilities and issue the correct opinion.

As your auditors we try to conduct our work in as timely a manner as possible, having regard to your responsibilities. Unfortunately, because of staff turnover and challenges in recruiting new staff, we have had to review the timetable for your 2018/19 audit and currently plan to commence remote working during the week commencing 15 June and then plan to provide an onsite team from 15 July. This remains subject to change.

We will continue to liaise with the finance team and share a plan of our proposed remote and onsite procedures to help facilitate an effective audit. I apologise for the inconvenience that the rescheduling of your audit may cause and commit to working with you to ensure that any disruption is minimised.

We have explained our scheduling decisions to Public Sector Audit Appointments and have committed to keep them informed about both our discussions with clients and our plans to increase recruitment. They share our overriding concern to ensure delivery of a quality audit. They have also sought reassurance that EY will make every effort to minimise inconvenience to clients and to complete rescheduled audits as soon as possible. We have been happy to give that reassurance.

Whilst we always strive to provide excellent client service, our first priority must be to safeguard the quality of the audits provided, and avoid putting our professional standards at risk.

Yours sincerely



Suresh Patel
Associate Partner
For and on behalf of Ernst & Young LLP
cc. Isabel Brittain, Chief Financial Officer