

First Floor
2 Chamberlain Square
Birmingham
B3 3AX

Tel: +44 (0)121 232 9500
forvismazars.com/uk



Gedling Borough Council
Civic Centre
Arnot Hill Park
Arnold
Nottingham
NG5 6LU

Direct line +44 (0)121 232 9600
Email mark.surridge@mazars.co.uk

Date 30th September 2024

Dear Cllr Robinson-Payne

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

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 black ink, appearing to read 'Mark Surridge', written over a light blue horizontal line.

Mark Surridge

For and on behalf of Forvis Mazars LLP