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30 September 2022

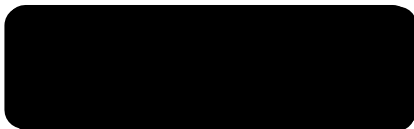
Dear Committee Member

**West Lindsey District Council – Delay in Issuing the Auditor’s Annual Report 2021/22**

The 2020 Code of Audit Practice requires us to issue our Auditor’s Annual Report within 3 months of issuing our opinion on the financial statements, and before 30<sup>th</sup> 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 Accounts and Audit Regulations (2015), this letter constitutes the ‘audit letter’.

As a result of an extension to the accounts and audit timetable for 2021/22, which extended the audit deadline to 30 November 2022, our Auditor’s Annual Report will not be issued by 30 September 2022. We anticipate issuing this, as required under the Code, no more than three months after the date of the opinion on the 2021/22 financial statements.

Yours sincerely



**Mark Dalton**  
Key Audit Partner  
For and on behalf of Mazars LLP