

Councillor Kevin Loydall Chair of Audit Committee Oadby & Wigston Borough Council Brocks Hill Council Offices Washbrook Lane Oadby Leicester Grant Thornton UK LLP 17th Floor 103 Colmore Row Birmingham B3 3AG T +44 (0)121 212 4000

20 September 2024

Dear Councillor Loydall,

The original expectation under the approach to Value For Money (VFM) arrangements work set out in the 2020 Code of Audit Practice was that auditors would follow an annual cycle of work, with more timely reporting on VFM arrangements, including issuing their commentary on VFM arrangements for local government by 30 September each year at the latest. Due to the ongoing challenges impacting on the local audit market, including the need to meet regulatory and other professional requirements, we have not yet completed our VFM Work.

As a result, we have not yet issued our Auditor's Annual Report, including our commentary on arrangements to secure value for money. We expect to publish our final report no later than 31 December 2024.

For the purposes of compliance with the 2020 Code, this letter constitutes the required audit letter explaining the reasons for delay.

Yours faithfully,

Richard J J Anderson

Richard Anderson

Director

Chartered Accountants. Grant Thornton UK LLP is a limited liability partnership registered in England and Wales: No.OC307742. Registered office: 30 Finsbury Square, London EC2A 1AG. A list of members is available from our registered office. Grant Thornton UK LLP is authorised and regulated by the Financial Conduct Authority. Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. Services are delivered by the member firms. GTIL and its member firms are not agoing on another and are not liable for one another's acts or omissions. Please see grantthornton.co.uk for further details.

grantthornton.co.uk