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Jo Shiner
Chief Constable
The Chief Constable of Sussex
Sussex Police HQ
Church Lane
Lewes
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11 February 2022

Ref:

Direct line: 01189 282962

Email: Elizabeth.Jackson@uk.ey.com

Dear Jo

Audit letter – The Chief Constable for Sussex audit of accounts 2020/21

Under the 2020 Code of Audit Practice, for Local Government bodies we are required to issue our Auditor's Annual Report within 3 months of issuing our opinion or, where this is not possible, issue an audit letter setting out the reasons for delay. The target date for you to publish our Auditor's Annual Report is by 11 February 2022, being 3 months after our opinion date of 11 November 2021.

As a result of the ongoing impact of the coronavirus pandemic, and the impact it has had on both preparers and auditors of accounts to complete their work as quickly as would normally be expected, the National Audit Office has updated its guidance to auditors to allow us to postpone completion of our work on arrangements to secure value for money and focus our resources firstly on the delivery of our opinions on the financial statements. This is intended to help ensure as many as possible could be issued in line with national timetables and legislation. The guidance allows auditors to issue our Auditor's Annual Report 3 months after giving our opinion on the financial statements.

Due to staff illness, we will not be able to give our Auditor's Annual Report in relation to the year ended 31 March 2021 by 11 February 2022.

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

Yours sincerely,

E. Jackson.

Elizabeth Jackson
Associate Partner
For and on behalf of Ernst & Young LLP

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