



Tel: +44 (0)1473 320700  
Fax: +44 (0)1473 320800  
www.bdo.co.uk

BDO LLP (Ipswich)  
5 Temple Square  
Temple Street  
Liverpool  
L2 5RH

Mr Simon Smith  
Chair of Joint Audit Committee  
Force Headquarters  
Cambridgeshire Constabulary  
Hinchingsbrooke Park,  
Huntingdon PE29 6NP

30 September 2023

Dear Simon

**Police and Crime Commissioner for Cambridgeshire / Chief Constable for Cambridgeshire:  
2022/23 Audit of Accounts**

Under the 2020 Code of Audit Practice, auditors are required to issue our Auditor's Annual Report for the 2022/23 year by the 30 September 2023. Where this is not possible, auditors are required to issue a letter setting out the reasons for the delay.

Following the pandemic and on-going resource constraints in the local public audit sector there are delays in commencing and completing many local authority audits. The National Audit Office updated its guidance to auditors (Auditor Guidance Note 03) to include special reporting provisions to allow auditors to postpone completion of their work on arrangements to secure value for money and to publish their report no more than three months after the date of their opinion on the financial statements.

Owing to audit resource and capacity constraints we have not yet completed our 2021/22 audit. Therefore we have not yet commenced our 2022/23 audit and consequently we will be unable to provide an Auditor's Annual Report by 30 September 2023.

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

Yours sincerely

**Steve Bladen**  
Key Audit Partner  
For and on behalf of **BDO LLP**, Appointed Auditor

CC Jon Lee, Chief Finance Officer and Director of Resources