

24 February 2022

Chair of Audit and Governance Committee
Eastbourne Borough Council ("the Council")
1 Grover Road
Eastbourne
NS21 4UG

Dear Chair

For the attention of the Chair of the Audit and Governance Committee

Following on from our report of the 22 September 2021, we issued our opinion on the 2018/19 audit of the Council on 30 September 2021, and have also issued our Annual Audit Letter.

With respect to our 2019/20 audit:

- The audit team and finance officers are progressing the audit of the 19/20 accounts. The field team continued work in October 2021 from the previously planned booking, which, as reported in our letter of 22 September, made slower progress than planned.
- The field team recommenced work in January, with staffing scheduled for the Eastbourne Borough Council and Lewes District Council audits on an on-going basis from March onward.
- We have an ongoing dialogue with the finance officers and we have weekly online meetings where we communicate updates and resolve queries and outstanding matters, including outstanding information requests. Receipt of timely information is key for us to progress on the audit, and in a number of areas information has been provided recently allowing work to move forward on those sections.
- The audit remains at an early stage, and so we are not currently at a point to report findings. Further updates will be provided at the next reporting cycle.

Yours faithfully



Ben Sheriff
Deloitte LLP