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Date: 30 September 2024

Dear Mr Bell

### **Audit letter – Delay in issuing the Auditor's Annual Report for 2023/24**

The 2020 Code of Audit Practice requires us to issue our Auditor's Annual Report, which includes our commentary on the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources (our VFM commentary) before 30th 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 Code of Audit Practice, this letter constitutes the 'audit letter'.

We have not yet issued our Auditor's Annual Report for 2023/24. As you will be aware, the backstop arrangements have been brought into legislation, confirming deadlines for audit suppliers to complete all work on 2022/23 and earlier year audits by 13 December 2024, and to complete all work on 2023/24 audits by 28 February 2025. Our delivery plan to meet the 13 December 2024 deadline has resulted in a delay to starting our work on Transport for the North's 2023/24 audit. Therefore our Auditor's Annual Report will not be issued by 30 September 2024. We expect to publish the Auditor's Annual Report no later than 28 February 2025.

Yours faithfully,



**Daniel Watson**

For and on behalf of Forvis Mazars LLP