

Chair of the Audit and Governance Committee
Transport for the North
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Dear Chair of the Audit and Governance Committee

Transport for the North Audit letter – Delay in issuing the Auditor's Annual Report

The 2020 Code of Audit Practice requires us to issue our Auditor's Annual Report within 3 months of issuing our opinion on the financial statements, and 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'.

As you are aware, we require assurances from the auditor of Greater Manchester Pension Fund before we can conclude our audit. As a result, our Auditor's Annual Report will not be issued by 30 September 2023. We anticipate issuing the Auditor's Annual Report no later than three months after the date of the opinion on the financial statements.

Yours sincerely



Daniel Watson

For and on behalf of Mazars LLP