

Chair of the Audit and Governance Committee
Transport for the North
2nd Floor,
4 Piccadilly Place,
Manchester,
M1 3BN

Direct line: 0161 238 9248
Email: karen.murray@mazars.co.uk
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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 Accounts and Audit Regulations (2015), this letter constitutes the 'audit letter'.

As a result of an extension to the accounts and audit timetable for 2021/22, our Auditor's Annual Report will not be issued by 30 September 2022. We anticipate issuing this no more than three months after the date of the opinion on the financial statements.

Yours sincerely



Karen Murray, Partner

For and on behalf of Mazars LLP