



The Corner
Bank Chambers
26 Mosley Street
Newcastle upon Tyne
NE1 1DF

Tel: +44 (0)191 383 6300
www.mazars.co.uk

Chair of the Audit and Governance Committee
Hartlepool Borough Council
Civic Centre
Victoria Road
Hartlepool
TS24 8AY

Direct line: +44 (0)191 383 6300
Email: gavin.barker@mazars.co.uk
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Dear Chair of the Audit and Governance Committee

Audit letter – Delay in issuing the Auditor’s Annual Report 2022/23

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) within 3 months of issuing our opinion on the financial statements, and before 30th September.

As a result of the pandemic, the National Audit Office updated its guidance to auditors in April 2021. This allowed auditors to delay the completion of their work on VFM arrangements so that they could focus on the audits of financial statements. The revised guidance requires auditors to complete their work and issue their Auditor’s Annual Report no more than three months after the date of the opinion on the financial statements. The latest update to the guidance, issued in January 2023, continues this approach.

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’.

In line with the National Audit Office guidance, we have not yet issued our Auditor’s Annual Report including our VFM commentary for the 2022/23 audit. We expect to publish the Auditor’s Annual Report no later than 31 March 2024. The reasons for the delay are the need to clear our backlog of audit work from previous years which is impacting on the timely delivery of the 2022/23 audit.

Yours sincerely

Gavin Barker
Director

For and on behalf of Mazars LLP