



The Corner
Bank Chambers
26 Mosley Street
Newcastle upon Tyne
NE11DF

Tel: +44 (0)191 383 6300

www.mazars.co.uk

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

Direct line: 0191 383 6321

Email: gavin.barker@mazars.co.uk

Date: 30 September 2022

Dear Chair of the Audit and Governance Committee

Hartlepool Borough council

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.

It would be helpful if this letter could be circulated to all Members of the Audit and Governance Committee and you might find it useful to publish this letter on your website to explain the delays in publication of the Auditor’s Annual Report for 2021/22.

Yours sincerely

Gavin Barker

Gavin Barker, Director

For and on behalf of Mazars LLP

Mazars LLP

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