

Chair of the Audit Committee  
On behalf of Those Charged with Governance  
Northumberland County Council  
County Hall  
Morpeth  
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Date: 30 September 2021

Dear Mr Watson

**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, 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 30<sup>th</sup> 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 a result of the ongoing pandemic, the National Audit Office updated its guidance to auditors in April 2021 to allow auditors to delay the completion of their work on VFM arrangements. 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.

In line with the National Audit Office guidance, we have not yet issued our Auditor’s Annual Report including our VFM commentary. We expect to publish the Auditor’s Annual Report no later than 3 months following the issue of our opinion on the financial statements, which we will issue, subject to satisfactory completion of our audit.

Yours sincerely



Cameron Waddell

For and on behalf of Mazars LLP