

Mr. S. Watson
Chair of the Audit Committee
On behalf of Those Charged with Governance
Northumberland County Council
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Our ref NCC/JZD07/CZW19

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Date 30 September 2022

Dear Mr Watson

Audit letter – delay in issuing the Auditor’s Annual Report 2021/22

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



Cameron Waddell
Partner
For and on behalf of Mazars LLP