

Chair of the Audit Committee  
On behalf of Those Charged with Governance  
Northumberland County Council  
County Hall  
Morpeth  
Northumberland  
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Date 26 September 2024

Dear Mr Topping,

**Audit letter – delay in issuing the Auditor's Annual Report for 2023/24**

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) 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 Code of Audit Practice, this letter constitutes the 'audit letter'.

We have not yet issued our Auditor's Annual Report for 2023/24. As a result of the ongoing delays in delivering previous years audits across the sector we have not yet completed our work on the 2023/24 audit, therefore, our Auditor's Annual Report will not be issued by 30 September 2024. We expect to publish the Auditor's Annual Report no later than 28 February 2025.

Yours faithfully



**Mark Kirkham (Sep 26, 2024 09:10 GMT+1)**

Mark Kirkham  
For and on behalf of Forvis Mazars LLP