

**TYNE AND WEAR FIRE AND RESCUE AUTHORITY**

**Item No.7**

**MEETING: GOVERNANCE COMMITTEE 31<sup>st</sup> October 2022**

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**SUBJECT: AUDIT LETTER 2021/2022**

**REPORT OF THE CHIEF FIRE OFFICER/CHIEF EXECUTIVE (CLERK TO THE  
AUTHORITY) AND THE FINANCE DIRECTOR**

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**1. PURPOSE OF THE REPORT**

- 1.1 The report details the recent notification from our external auditor regarding a delay to the audit of the 2021/22 accounts. A copy of the Letter, is attached to this report at Appendix 1 for member's information.

**2. AUDIT LETTER – DELAY IN ISSUING THE AUDITORS ANNUAL  
REPORT FOR 2021/22**

- 2.1 Government regulations require that the auditors (Mazars) issue their Annual Report on the Authority's 2021/22 accounts within 3 months of issuing their opinion on the financial statements, and before 30<sup>th</sup> September 2022.
- 2.2 As a result of an extension to the accounts and audit timetable for 2021 (where the timescales have been extended) the auditors have formally notified us that they will not be able to fulfil the 30<sup>th</sup> September 2022 deadline, which is as expected.
- 2.3 Members will already be aware that Mazars provided an early notification that delays in the audit work for 2021/22 accounts would be encountered and had provided a revised date for completion of the audit of 30<sup>th</sup> November 2022 (at the meeting held on 27<sup>th</sup> May 2022) as being a more realistic date for the audit to be completed compared to the then 30<sup>th</sup> September 2022 statutory date. This reflected the fact that they had much more detailed Value for Money work to complete for every public sector audit and in addition that there was a backlog of audit work relating to audits from 2020/21 still outstanding that needed to be managed and completed. This position was widespread across the country and not specific to Mazars.
- 2.4 The Audit Letter set out in Appendix 1 is the auditors formal Audit Letter notifying the Authority and members of this Committee of the above position in that there will be a delay in them issuing their Annual Audit Report for 2021/22, which states that they will issue their Annual Report no later than three months after the date of the opinion on the financial statements.

A copy of this letter has already been sent to the Chair of this Committee and was also put on the Authority's website as requested by the auditors.

**3. FINANCIAL IMPLICATIONS**

3.1 There are no financial implications in respect of this report.

**4. RISK MANAGEMENT IMPLICATIONS**

4.1 There are no Risk Management implications in respect of this report.

**5. HEALTH AND SAFETY IMPLICATIONS**

5.1 There are no Health and Safety implications in respect of this report.

**6. EQUALITY AND DIVERSITY**

6.1 There are no Equality and Diversity implications in respect of this report.

**7. RECOMMENDATION**

7.1 Members are recommended to note the report and the letter attached as Appendix A.