

Mr G Cook  
Chair of the Governance Committee  
Tyne and Wear Fire and Rescue Authority  
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Date: 30 September 2022

Dear Mr Cook

**Tyne and Wear Fire and Rescue Authority**

**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 the 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

p.p *Joanne Greener*

**Cameron Waddell, Partner**

For and on behalf of Mazars LLP

Mazars LLP

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