



The Corner  
Bank Chambers  
26 Mosley Street  
Newcastle upon Tyne  
NE1 1DF

Tel: +44 (0)191 383 6300

[www.mazars.co.uk](http://www.mazars.co.uk)

Zoë Metcalfe  
Police, Fire and Crime Commissioner for North Yorkshire  
Office of the Police, Fire and Crime Commissioner  
12 Granby Road  
Harrogate  
North Yorkshire  
HG1 4ST

Direct line: 0191 383 6321  
Email: [gavin.barker@mazars.co.uk](mailto:gavin.barker@mazars.co.uk)  
Date: 30 September 2022

Dear Zoë

### **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 all Members of JIAC, 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

*Gavin Barker*

**Gavin Barker, Director**

For and on behalf of Mazars LLP

CC Chair of the Joint Independent Audit Committee

Mazars LLP

Mazars LLP is the UK firm of Mazars, an integrated international advisory and accountancy organisation. Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at 30 Old Bailey, London, EC4M 7AU. Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at [www.auditregister.org.uk](http://www.auditregister.org.uk) under reference number C001139861. VAT number: GB 839 8356 73