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Date: 26 September 2023

Dear Chief Constable

### **Audit letter – Delay in issuing the Auditor’s Annual Report 2022/23**

The 2020 Code of Audit Practice requires us to issue our Auditor’s Annual Report, which includes our commentary on your arrangements to secure economy, efficiency and effectiveness in its use of resources (our VFM commentary) within 3 months of issuing our opinion on the financial statements, and before 30<sup>th</sup> September.

As a result of the pandemic, the National Audit Office updated its guidance to auditors in April 2021. This allowed auditors to delay the completion of their work on VFM arrangements so that they could focus on the audits of financial statements. The revised guidance requires auditors to complete their work and issue their Auditor’s Annual Report no more than three months after the date of the opinion on the financial statements. The latest update to the guidance, issued in January 2023, continues this approach.

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’.

In line with the National Audit Office guidance, we have not yet issued our Auditor’s Annual Report including our VFM commentary for the 2022/23 audit. We expect to publish the Auditor’s Annual Report no later than 31 March 2024. The reasons for the delay are the need to clear our backlog of audit work from previous years which is impacting on the timely delivery of the 2022/23 audit.

Yours sincerely

Gavin Barker  
Director

For and on behalf of Mazars LLP