

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

Tel: +44 (0)191 383 6300
forvismazars.com/uk



Cleveland Fire Authority
Training & Administration Hub
Endeavor House
Queens Meadow Business Park
Hartlepool
TS25 5TH

Direct line +44 (0)191 383 6331
Email james.collins@mazars.co.uk

26th September 2024

Dear Councillor Ovens

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 Fire Authority'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. This is due to 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,

A handwritten signature in black ink, appearing to read 'J. Collins', positioned above a horizontal line.

James Collins (Sep 26, 2024 11:50 GMT+1)

James Collins

For and on behalf of Forvis Mazars LLP