

Grenville Page
Chair of Audit Committee
Greater Manchester Combined Authority
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Date: 29 September 2023

Dear Grenville

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, which includes our commentary on the Authority's 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 30th 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. As a result of the delays in the completion of our 2021/22 audit we have not yet commenced work on the 2022/23 audit, therefore our Auditor's Annual Report will not be issued by 30 September 2023. We anticipate issuing this no more than three months after the date of the opinion on the financial statements.

Yours sincerely



Karen Murray

For and on behalf of Mazars LLP