

One St Peters Square  
Manchester  
M2 3DE  
United Kingdom

Tel: +44(0) 161 238 9200  
[forvismazars.com/uk](http://forvismazars.com/uk)



Audit and Corporate Governance Committee  
Warrington Borough Council  
Town Hall  
Sankey Street  
Warrington  
WA1 1UH

Direct line +44 (0)161 238 9248

Email [karen.murray@mazars.co.uk](mailto:karen.murray@mazars.co.uk)

Date 30<sup>th</sup> September 2024

Dear Cllr Stephen Rydzkowski

### **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 Council’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. As a result of 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 will publish the Auditor’s Annual Report as soon as practicably possible.

Yours faithfully,

A handwritten signature in blue ink that reads 'Karen Murray'.

**Karen Murray**  
Partner

For and on behalf of Forvis Mazars LLP