



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)

Members of the Audit and Governance Committee  
Transport for the North  
2nd Floor  
4 Piccadilly Place  
Manchester  
M1 3BN

Direct line: +44 (0) 7721 234 043  
Email: [karen.murray@mazars.co.uk](mailto:karen.murray@mazars.co.uk)  
Date: 28 September 2021

Dear Members of the Audit and Governance Committee

**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 Transport for the North'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. 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'.

As a result of the ongoing pandemic, the National Audit Office updated its guidance to auditors in April 2021 to allow auditors to delay the completion of their work on VFM arrangements. 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.

In line with the National Audit Office guidance, we have not yet issued our Auditor's Annual Report including our VFM commentary. We expect to publish the Auditor's Annual Report no later than 31 December 2021.

Yours sincerely

**Signature:**   
Karen Murray (Sep 28, 2021 15:59 GMT+1)

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

Karen Murray  
For and on behalf of Mazars LLP