

Steve Turner, Police and Crime Commissioner for Cleveland
Members of the Joint Independent Audit Committee

Cleveland Police
Police Headquarters
Community Safety Hub
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Middlesbrough
TS9 9GL

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Date: 30 September 2022

Dear Mr Turner

Office of the Police and Crime Commissioner for Cleveland
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 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 Accounts and Audit Regulations (2015), this letter constitutes the ‘audit letter’.

As a result of an extension to the accounts and audit timetable for 2021/22, our Auditor’s Annual Report will not be issued by 30 September 2022. We anticipate issuing this no more than three months after the date of the opinion on the financial statements.

It would be helpful if this letter could be circulated to the Chair and Members of the Committee, and you will be required to publish this letter on your website to explain the delays in publication of the Auditor’s Annual Report for 2021/22.

Yours sincerely



Gavin Barker, Director

For and on behalf of Mazars LLP

Mazars LLP

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