

The Corner  
Bank Chambers  
26 Mosley Street  
Newcastle  
NE1 1DF  
United Kingdom

Tel: +44 (0)191 3836300  
[forvismazars.com/uk](http://forvismazars.com/uk)



Humberside Fire Authority  
Summergroves Way  
Hull  
East Yorkshire  
HU4 7BB

Direct line +44 (0)191 383 6339  
Email [mark.outterside@mazars.co.uk](mailto:mark.outterside@mazars.co.uk)  
Date 26 September 2024

Dear Members.

#### **[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 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. 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 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 'Mark', followed by a horizontal line.

Mark Outterside

For and on behalf of Forvis Mazars LLP