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Gareth Sutton
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27 September 2023
Ref: SYPTE/23/HR/AS
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Dear Gareth

Audit letter – South Yorkshire Passenger Transport Executive audit of accounts 2022/23

The target date for you to publish your accounts for the financial year ending 31 March 2023 is 30 September 2023, as set out within the Accounts and Audit (Amendment) Regulations 2022.

In line with our previous communications with you, due to the complex set of factors contributing to audit delays across the sector we will not be able to give our opinion on your financial statements by 30 September 2023.

We remind you that you should still publish your accounts by 30 September, without the audit report. Set out below is an example of the wording that we suggest could be used to meet the requirements of the regulations to explain why your accounts would not be audited as at that date.

The external audit of the draft statement of accounts for the year ended 31 March 2023 has not yet been completed by our external auditors, EY LLP, due to the complex set of factors contributing to audit delays across the sector. This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. (See attached link: [The Accounts and Audit Regulations 2015 \(legislation.gov.uk\)](https://www.legislation.gov.uk)). Therefore, this notification explains, as per paragraph (2a), that we are not yet able to publish our audited 2022/23 final statement of accounts in line with deadline of 30th September 2023, as per paragraph (1). The [audit committee] will consider the results of the 2022/23 audit, after which we will publish the final audited accounts.

We are also required under the 2020 Code of Audit Practice, for Local Government bodies, to issue our Auditor's Annual Report (AAR) by 30 September or, where this is not possible, issue an audit letter setting out the reasons for delay.

For the same reasons as set out above, our AAR will also not be issued by 30 September. We expect to issue our AAR within three months of issuing our opinion on your financial statements.

The Code of Audit Practice confirms that this letter constitutes an audit letter for the purposes of local bodies complying with the Accounts and Audit Regulations.

Yours sincerely

Hassan Rohimun
Partner
for and on behalf of Ernst & Young LLP