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19 December 2023

Dear Sirs

Update/conclusion of pending matters – Audit Follow Up Letter 2021/22

As required by International Standards on Auditing (UK), I am writing to communicate an update on those matters that were marked as outstanding within our within our Audit Completion Report dated 7 November 2022, and our follow up letters dated 28 February 2023 and 8 November 2023.

I am delighted to report that we have resolved the apparent significant discrepancies in the triennial data tested by the Pension Fund auditor. The discrepancies have been explained and there are no further matters arising. We are grateful to Middlesbrough Council and the Teesside Pension Fund, for their support in concluding this work.

All other checks have been completed and we expect to issue an unqualified audit opinion later today.

If you wish to discuss these or any other points then please do not hesitate to contact me.

Yours faithfully

Gavin Barker

Gavin Barker
Director

