

Audit and Standards Committee

Tuesday 19 September 2023 at 10.00 am

Meeting to be held: Armstrong/Stephenson Room, Civic Centre, Newcastle upon Tyne, NE1 8QH

www.northoftyne-ca.gov.uk

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8 September 2023

Dear Mrs Gillespie

North of Tyne Combined Authority - Issue of Audit Certificate on the Statement of Accounts 2020/21

We are pleased to attach our signed Audit Certificate for the 2020/21 financial year which formally concludes the 2020/21 audit.

There were substantial delays in the completion of the 2020/21 audit, and these are explained in our Auditor's Annual Report 2020/21 which was issued on 16 June 2023. These delays arose from national issues outside of the Authority's control.

On 7 June 2023, following approval and certification of the 2020/21 financial statements by the Cabinet we advised you that we had issued our Independent Auditor's Report, in relation to the accounts for the year ended 31 March 2021.

At that point, we had not yet completed our work in respect of Whole of Government Accounts (WGA) and as a consequence we were unable to issue our Audit Certificate at that stage. We subsequently completed and reported on WGA on 8 June 2023 and reported our value for money work in the Auditor's Annual Report on 16 June 2023.

However, we were then unable to issue our Audit Certificate until the National Audit Office (NAO) provided confirmation that the Authority would not be selected for additional WGA work as a sampled component. We have now received the confirmation awaited from NAO, and I am delighted to attach our audit certificate dated today.

As the audit certificate has been issued you are now able to issue the notice required by Regulation 16 of the Accounts and Audit (England) Regulations 2015.

Under Regulation 10 of the Accounts and Audit (England) Regulations 2015 you published on your website:

- the statement of accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act;

- the annual governance statement approved in accordance with regulation 6(3); and
- the narrative statement prepared in accordance with regulation 8.

You also provided a notice of explanation for the delay in the issue of the Audit Certificate.

You will now be able to publish the attached Audit Certificate for 2020/21 alongside the 2020/21 financial statements and with the Notice you are now required to publish under Regulation 16.

For the avoidance of doubt, the Independent Auditor's Report for the year ended 31 March 2021 comprises the report issued on 7 June 2023 and incorporated into your financial statements and the Audit Certificate issued today.

Following guidance issued to auditors by the National Audit Office, it is now our policy that our signed audit report should be published as part of the publication of your financial statements on your website.

We have provided you with a copy of the financial statements for the year ended 31 March 2021 including our report on those statements. We outline below your responsibilities in respect of the use of our report.

Please ensure that:

- you only publish the financial statements accompanied by our report on those statements;
- you only publish the financial statements accompanied by any 'other information' provided to us before we issued our report and specifically referred to in our report; and
- you do not publish the financial statements accompanied by any other information not provided to us prior to issuing our report.

Please note that:

- the examination of the controls over the electronic publication of audited financial statements is beyond the scope of the audit of the financial statements and we cannot be held responsible for changes made to audited information after the initial publication of the financial statements and our report; and
- where you wish to publish or distribute the financial statements electronically, you are responsible for ensuring that the publication accurately presents the financial statements and our report on those financial statements. This responsibility also applies to the presentation of any financial information published in respect of prior periods.

Please feel free to contact me if you like clarification on any point. Thank you again to you and your team for the support and cooperation in enabling us to complete the audit of the financial statements in the difficult circumstances this year.

Yours sincerely

Gavin Barker

Gavin Barker
Director