

# Audit Completion Report

Chief Constable for Northumbria – year ended 31 March 2014

September 2014



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Chief Constable for Northumbria  
Police Force Headquarters  
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xxx September 2014

Dear Mrs Sim

**Audit Completion Report – Year ended 31 March 2014**

We are delighted to present our Audit Completion Report for the year ended 31 March 2014. The purpose of this document is to summarise our audit conclusions.

The scope of our work, including identified significant audit risks and areas of management judgement was outlined in our Audit Strategy Memorandum which we presented to the Joint Independent Audit Committee on 24 February. We have reviewed our Audit Strategy Memorandum and concluded that the original significant audit risks and areas of management judgement remain appropriate.

We would like to take this opportunity to express our thanks to your officers for their assistance during the course of our audit.

If you would like to discuss any matters in more detail then please do not hesitate to contact me on 07979 164467 or [gareth.davies@mazars.co.uk](mailto:gareth.davies@mazars.co.uk)

Yours sincerely

Gareth Davies

Mazars LLP

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Our reports are prepared in the context of the Audit Commission's 'Statement of responsibilities of auditors and audited bodies'. Reports and letters prepared by appointed auditors and addressed to Non-Executive Directors, Directors or managers are prepared for the sole use of the audited body and we take no responsibility to any Non-Executive Director, Director or Manager in their individual capacity or to any third party.

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# 01 Executive summary

## Purpose of this document

This document has been prepared to communicate the findings of our audit for the year ended 31 March 2014 to the Chief Constable for Northumbria and forms the basis for discussion at the meeting on 18 September 2014.

Our communication with you is important to:

- share information to assist both the auditor and those charged with governance to fulfil our respective responsibilities;
- provide you with constructive observations arising from the audit process;
- ensure, as part of the two-way communication process, we gain an understanding of your attitude and views in respect of the internal and external operational, financial, compliance and other risks facing the Chief Constable for Northumbria; and
- receive feedback from you on the performance of the engagement team.

As outlined in our Audit Strategy Memorandum, our audit has been conducted in accordance with International Standards of Auditing (UK and Ireland) which means we focus on audit risks that we have assessed as resulting in a higher risk of material misstatement. Section 3 of this report includes our conclusions on the significant risks and areas of management judgement that we set out in our Audit Strategy Memorandum.

We also set out details of internal control recommendations in section 4 and a summary of misstatements discovered as part of the audit in section 5.

## Status and audit opinion

We have substantially completed our audit of the financial statements for the year ended 31 March 2014.

At the time of preparing this report, there are no significant matters outstanding. We anticipate:

- issuing an unqualified opinion, without modification, on your statement of accounts; and
- concluding that you have made proper arrangements to secure economy, efficiency and effectiveness in your use of resources.

Our proposed audit report is set out in Appendix B.

## 02 Significant findings

Set out below are the significant findings from our audit. These findings include:

- our audit conclusions regarding the significant risks and key areas of management judgement outlined in the Audit Strategy Memorandum;
- our comments in respect of the accounting policies and disclosures that you have adopted in the financial statements. On page 5 we have concluded whether the financial statements have been prepared in accordance with the financial reporting framework and commented on any significant accounting policy changes that have been made during the year; and
- any significant difficulties we experienced during the audit.

### Significant risks and key areas of management judgement

#### Management override of controls

##### Description of the risk

In all entities, management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, we consider there to be a risk of material misstatement due to fraud and thus a significant risk on all audits.

##### How we addressed this risk

We performed audit work over:

- accounting estimates impacting amounts included in the financial statements;
- any identified significant transactions outside the normal course of business; and
- journals recorded in the general ledger and other adjustments made in preparation of the financial statements.

##### Audit conclusion

Our work:

- confirmed that accounting estimates were based on appropriate assumptions;
- did not identify any significant transactions outside the normal course of business; and
- did not identify any unexpected or unusual adjustments.

#### Revenue and expenditure recognition

##### Description of the risk

There is a risk of fraud in the financial reporting relating to revenue and expenditure recognition due to the potential to inappropriately record revenue and expenditure in the wrong period. Due to there being a risk of fraud in revenue and expenditure recognition we consider it to be a significant risk on all audits.

##### How we addressed this risk

We performed audit work over:

- cash receipts and payments in the months of March and April 2014 and their treatment in the financial statements.

### **Audit conclusion**

Our sample testing confirmed that receipts and payments in March and April were accounted for in the relevant financial year.

## **'Stage 2' transfer**

### **Description of the risk**

Stage 2 transfer will take place by 1 April 2014. There is a risk that the revised arrangements may not be accurately reflected and disclosed in the accounts, including pension liabilities if accurate and timely information about the transfer is not provided to actuaries.

### **How we addressed this risk**

We performed audit work over:

- the proposed timing and nature of stage 2 proposals;
- the outcomes of the process; and
- information supplied to actuaries.

### **Audit conclusion**

Approval was given for the transfer of staff from the Police and Crime Commissioner to the Chief Constable on 1 April 2014. In practical terms, the Chief Constable was managing those staff by 31 March. To reflect this, staff costs and pension liabilities are included in the financial statements. For comparative purposes, 2012/13 statements were restated on the same basis. Appropriate information was supplied to actuaries to allow them to calculate pension information.

No other transfer of assets or liabilities formed part of Stage 2.

The new arrangements are properly reflected in the financial statements.

## **Production of accounts and provision of financial systems**

### **Description of the risk**

Current arrangements are under review and there is currently a lack of clarity, in particular around the preparation of the accounts. There is a risk of failure in succession planning for the transfer of functions or the management of those plans could lead to significant loss of function for the Chief Constable and/or a failure to produce accounts in a timely manner.

### **How we addressed this risk**

We performed audit work over:

- your project plans for transfer of functions; and
- your monitoring of the plans to ensure accurate execution and resolution of any issues arising.

### **Audit conclusion**

The 2013/14 financial statements were prepared by the deadline the Chief Constable's own finance team. There is a project plan in place covering the actions needed to secure the wider range of support services required by the Chief Constable and the Commissioner. This remains a demanding project and will continue to require careful management.

## Year-end annual leave accrual

### Description of the area of management judgement

Accounting standards require that an estimate be made of the value of accumulated absences awarded but not taken as at 31 March 2014.

### How we addressed this area of management judgement

We examined the method used for producing this estimate and compared it against that used in previous years. We reviewed the detail of the calculation for accuracy.

### Audit conclusion

The accrual of £8.4m was calculated in the same way as in the previous year (calculated for a sample of officers and staff and extrapolated to all employees).

## Pensions Costs and Pensions Liability

### Description of the area of management judgement

Pensions costs and pensions liabilities for both civilian and police officer pensions must be shown in the accounts of the body responsible for their pay expenditure. These amounts reflect the pensions earned by service up to the year end 31 March 2014 but to be paid in the future. These amounts are valued on your behalf by the actuaries Aon Hewitt Limited (Tyne and Wear Local Government Pension Scheme) and GAD (Police Pensions Scheme).

### How we addressed this area of management judgement

We examined the pensions disclosures made by you to ensure that they accurately reflect the information provided by the actuaries. We also tested the information provided to the actuaries by you and by the Tyne and Wear Pension Fund.

### Audit conclusion

Appropriate information was provided to the actuaries.

Pensions disclosures have been amended to fully reflect the information provided by the actuaries.

## Accounting policies and disclosures

We have reviewed the Chief Constable for Northumbria's accounting policies and disclosures and concluded they comply with the requirements of the Code of Practice on Local Authority Accounting.

Reflecting the transfer of staff from the Police and Crime Commissioner for Northumbria and further guidance from CIPFA, pension costs, assets and liabilities relating to transferred staff were included in the Chief Constable's accounts. 2012/13 statements were restated, for comparative purposes.

### Significant difficulties during the audit

We did not experience any significant difficulties. The new arrangements for producing the financial statements delivered draft accounts by the deadline and we received full co-operation in completing our audit.



# 03 Internal control recommendations

The purpose of our audit is to express an opinion on the financial statements. As part of our audit we considered the internal controls in place relevant to the preparation of the financial statements in order to design audit procedures to allow us to express an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of internal control or to identify any significant deficiencies in their design or operation.

The matters reported are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and that we consider to be of sufficient importance to merit being reported. If we had performed more extensive procedures on internal control we might have identified more deficiencies to be reported or concluded that some of the reported deficiencies need not in fact have been reported. Our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

Our findings and recommendations are set out below. We have assigned priority rankings to each of them to reflect the importance that we consider each poses to your organisation and, hence, our recommendation in terms of the urgency of required action. In summary, the matters arising fall into the following categories:

Priority ranking	Description	Number of issues
1 (High)	In our view, there is potential for financial loss, damage to reputation or loss of information. This may have implications for the achievement of business strategic objectives. The recommendation should be taken into consideration by management immediately.	0
2 (Medium)	In our view, there is a need to strengthen internal control or enhance business efficiency. The recommendations should be actioned in the near future.	0
3 (Low)	In our view, internal control should be strengthened in these additional areas when practicable.	1

## Other recommendations in internal control – Level 3

### Description of deficiency

RETMED9 form for medical retirement does not include a section to record that Professional Standards has no outstanding complaints against the officer.

### Potential effects

Outstanding complaints may not be identified.

### Recommendation

Amend RETMED9 to record professional Standards check

### Management response

RETMED09 will be updated to ensure the review to identify any complaints made has been carried out

## Follow up of previous internal control points

We did not raise any internal control points in the prior year.



# 04 Summary of misstatements

We set out below the misstatements identified during the course of the audit, above the trivial level, for adjustment. The first table outlines the misstatements that were identified during the course of our audit which management has assessed as not being material either individually or in aggregate to the financial statements and does not currently plan to adjust.

The second table outlines the misstatements that have been adjusted by management during the course of the audit.

	CIES		Balance Sheet	
	Dr £'000	Cr £'000	Dr £'000	Cr £'000
1 Dr Compensation payments	16			
Cr Provisions				16
Estimated liability from litigation				
<b>Total unadjusted misstatements</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>16</b>

	Dr £'000	Cr £'000	Dr £'000	Cr £'000
1 Dr Accumulated absences account			8,453	
Cr Debtors				8,453
Whilst accumulated absences was included in the CIES, the reserve was in the Police and Crime Commissioner's single entity statements				
<b>Total unadjusted misstatements</b>	<b>-</b>	<b>-</b>	<b>8,453</b>	<b>8,453</b>

## Disclosure amendments

The following significant amendments to disclosures were made:

- Notes were added in respect of the Cash Flow Statement;
- Note 7 prior period adjustment revised to include IAS19 changes;
- Note 10 exit packages bandings revised;
- Notes 12 and 13 prior year comparatives updated to include the pensions prior period adjustment: and
- Note 15 employee benefits revised to take account of IAS 19 changes.

# 05 Value for money

We are required to conclude whether the Chief Constable put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We do this by considering the Chief Constable's arrangements against two criteria specified by the Audit Commission.

In the Audit Strategy Memorandum we identified significant risks relevant to the value for money conclusion. We detail below how we have addressed these risks and our conclusions.

We intend to issue an unqualified Value for Money conclusion as set out in Appendix B.

## Significant Value for Money risks

### Arrangements Fail to Provide Value for Money

#### Description of the risk

There are many significant challenges facing the Chief Constable for 2013/14, including:

- reduced grant funding;
- budget pressures;
- changes in responsibilities as stage 2 is implemented; and
- developing governance and support service arrangements.

In addition, this is the first year that we are assessing arrangements against the full VFM criteria set by the Audit Commission. Last year, recognising that it was the first year of the new policing arrangements, the Audit Commission disapplied its criteria and instead required us to review your Annual Governance Statement, consider any inspection reports and carry out local work if required.

In line with good practice, the Chief Constable and the Police and Crime Commissioner are reviewing critical support services. As organisational circumstances continue to develop, there are risks that governance and financial management arrangements do not keep pace with wider organisational changes.

#### How we addressed this risk

Our work included:

- considering progress on the matters raised in the Annual Governance Statement for 2012/13;
- 'stage 2' transfer of powers to the Chief Constable from the Police and Crime Commissioner;
- financial management, systems and other governance arrangements including changes made as a result of reviewing existing service agreements; and
- robustness of budget setting and monitoring, including major capital schemes.

We based our work on your self assessment, which officers completed.

#### Conclusion

The Chief Constable has addressed most of the issues raised in the 2012/13 Annual Governance Statement. Review of regulations continues, to ensure they reflect revised operational arrangements, and a Code of Governance has recently been approved.

Stage 2 staff transfers have taken place and the impact is appropriately accounted for in the adjusted financial statements.

As reported early in this report, service agreements are still being reviewed. The Chief Constable's staff have taken responsibility for most financial services, including the preparation of the financial statements, as well as some other services. These services are also being provided to the Police and Crime Commissioner, with plans to review how this is reflected in financial statements.

The 2013/14 revenue outturn was more favourable than expected. Whilst budget arrangements are generally robust, the Chief Constable has made some changes to further improve forecasting. The Chief Constable has no reserves, as these are held by the Police and Crime Commissioner. There is close working between them to ensure the financial position is well understood, and that action plans are in place to achieve required savings. To meet the financial challenges, the Chief Constable is:

- implementing a major restructuring of policing;

- supporting the Commissioner in her estates rationalisation: and
- reviewing all support services.

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# Appendix A – Draft management representation letter

To be provided by Chief Constable for Northumbria to us on client headed note paper

Police Force Headquarters  
North Road  
Ponteland  
Newcastle upon Tyne  
NE20 0BL

Xxx September 2014

Dear Sirs

## **Chief Constable for Northumbria - audit for year ended 31 March 2014**

This representation letter is provided in connection with your audit of the statement of accounts for the Chief Constable for Northumbria for the year ended 31 March 2014 for the purpose of expressing an opinion as to whether the statement of accounts gives a true and fair view in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

I confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, inspection of supporting documentation) sufficient to satisfy ourselves that I can properly make each of the following representations to you.

### **My responsibility for the statement of accounts and accounting information**

I believe that I have fulfilled my responsibilities for the true and fair presentation and preparation of the statement of accounts in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

### **My responsibility to provide and disclose relevant information**

I have provided you with:

- access to all information of which we are aware that is relevant to the preparation of the statement of accounts such as records, documentation and other material;
- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to individuals you determined it was necessary to contact in order to obtain audit evidence.

I confirm as Director of Finance that I have taken all the necessary steps to make me aware of any relevant audit information and to establish that you, as auditors, are aware of this information.

As far as I am aware there is no relevant audit information of which you, as auditors, are unaware.

### **Accounting records**

I confirm that all transactions that have a material effect on the financial statements have been recorded in the accounting records and are reflected in the financial statements. All other records and related information, including minutes of all Strategy Group meetings, have been made available to you.

### **Accounting policies**

I confirm that I have reviewed the accounting policies applied during the year in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom and International

Accounting Standard 8 and consider these policies to faithfully represent the effects of transactions, other events or conditions on the Chief Constable's financial position, financial performance and cash flows.

### **Accounting estimates, including those measured at fair value**

I confirm that any significant assumptions used by the Chief Constable in making accounting estimates, including those measured at fair value, are reasonable.

### **Contingencies**

There are no material contingent losses including pending or potential litigation that should be accrued where:

- information presently available indicates that it is probable that an asset has been impaired or a liability had been incurred at the balance sheet date; and
- the amount of the loss can be reasonably estimated.

There are no material contingent losses that should be disclosed where, although either or both the conditions specified above are not met, there is a reasonable possibility that a loss, or a loss greater than that accrued, may have been incurred at the balance sheet date.

There are no contingent gains which should be disclosed.

All material matters, including unasserted claims, that may result in litigation against the Chief Constable have been brought to your attention. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

### **Laws and regulations**

I confirm that I have disclosed to you all those events of which I am aware which involve known or suspected non-compliance with laws and regulations, together with the actual or contingent consequences which may arise therefrom.

We have complied with all aspects of contractual agreements that would have a material effect on the accounts in the event of non-compliance.

### **Fraud and error**

I acknowledge my responsibility as Director of Finance for the design, implementation and maintenance of internal control to prevent and detect fraud and error.

I have disclosed to you:

- all the results of my assessment of the risk that the statement of accounts may be materially misstated as a result of fraud; and
- all knowledge of fraud or suspected fraud affecting the Chief Constable involving:
  1. management and those charged with governance;
  2. employees who have significant roles in internal control; and
  3. others where fraud could have a material effect on the financial statements.

I have disclosed to you all information in relation to any allegations of fraud, or suspected fraud, affecting the Chief Constable's statement of accounts communicated by employees, former employees, analysts, regulators or others.

### **Related party transactions**

I confirm that all related party relationships, transactions and balances, have been appropriately accounted for and disclosed in accordance with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

I have disclosed to you the identity of the Chief Constable's related parties and all related party relationships and transactions of which I am aware.

### **Future commitments**

I am not aware of any plans, intentions or commitments that may materially affect the carrying value or classification of assets and liabilities or give rise to additional liabilities.

### **Subsequent events**

I confirm all events subsequent to the date of the financial statements and for which the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom require adjustment or disclosure have been adjusted or disclosed.

Should further material events occur after the date of this letter which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, I will advise you accordingly.

### **Unadjusted misstatements**

I confirm that the effects of the uncorrected misstatements are immaterial, both individually and in aggregate, to the statement of accounts as a whole. A list of the uncorrected misstatements is attached to this letter as an Appendix.

Yours sincerely

Director of Finance

## Appendix

### Schedule of unadjusted misstatements

Item of account	Value per draft accounts £000	Description of error	Quantify the error £000	
			Dr	Cr
Expenditure			16	
Provision	0	No provision made for estimated cost of settling legal claim		16



# Appendix B – Draft audit report

## INDEPENDENT AUDITOR'S REPORT TO THE CHIEF CONSTABLE FOR NORTHUMBRIA

### Opinion on the Chief Constable financial statements

We have audited the financial statements of the Chief Constable for Northumbria for the year ended 31 March 2014 under the Audit Commission Act 1998. The financial statements comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2013/14.

This report is made solely to the Chief Constable for Northumbria in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 48 of the Statement of Responsibilities of Auditors and Audited Bodies published by the Audit Commission in March 2010.

### Respective responsibilities of the Director and Finance and auditor

As explained more fully in the Statement of the Director of Finance's Responsibilities, the Director of Finance is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom, and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Ethical Standards for Auditors issued by the Auditing Practices Board.

### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Chief Constable's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Director of Finance; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the explanatory foreword to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the financial position of the Chief Constable for Northumbria as at 31 March 2014 and of its expenditure and income for the year then ended; and
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2013/14.

### Opinion on other matters

In our opinion, the information given in the explanatory foreword for the financial year for which the financial statements are prepared is consistent with the financial statements.

### Matters on which we report by exception

We report to you if:

- in our opinion the annual governance statement does not reflect compliance with 'Delivering Good Governance in Local Government: a Framework' published by CIPFA/SOLACE in June 2007 and the December 2012 addendum;
- we issue a report in the public interest under section 8 of the Audit Commission Act 1998;
- we designate under section 11 of the Audit Commission Act 1998 any recommendation as one that requires the Chief Constable to consider it at a public meeting and to decide what action to take in response; or
- we exercise any other special powers of the auditor under the Audit Commission Act 1998.

We have nothing to report in these respects.

## **Conclusion on the Chief Constable's arrangements for securing economy, efficiency and effectiveness in the use of resources**

### **Respective responsibilities of the Chief Constable and the auditor**

The Chief Constable is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

We are required under Section 5 of the Audit Commission Act 1998 to satisfy ourselves that the Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the Audit Commission requires us to report to you our conclusion relating to proper arrangements, having regard to relevant criteria specified by the Audit Commission.

We report if significant matters have come to our attention which prevent us from concluding that the Chief Constable has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

### **Scope of the review of arrangements for securing economy, efficiency and effectiveness in the use of resources**

We have undertaken our audit in accordance with the Code of Audit Practice, having regard to the guidance on the specified criteria, published by the Audit Commission, as to whether the Chief Constable has proper arrangements for:

- securing financial resilience; and
- challenging how it secures economy, efficiency and effectiveness.

The Audit Commission has determined these two criteria as those necessary for us to consider under the Code of Audit Practice in satisfying ourselves whether the Chief Constable put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2014.

We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to form a view on whether, in all significant respects, the Chief Constable had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

### **Conclusion**

On the basis of our work, having regard to the guidance on the specified criteria published by the Audit Commission, we are satisfied that, in all significant respects, Chief Constable for Northumbria put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2014.

### **Certificate**

We certify that we have completed the audit in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Gareth Davies

For and on behalf of Mazars LLP

The Rivergreen Centre

Aykley Heads

Durham DH1 5TS

xxx September 2014

# Appendix C – Independence

As part of our ongoing risk assessment we monitor our relationships with you to identify any new actual or perceived threats to our independence within the regulatory or professional requirements governing us as your auditors.

We can confirm that no new threats to independence have been identified since issuing the Audit Strategy Memorandum and therefore we remain independent.

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