

AUDITOR'S CERTIFICATE WHERE THE OPINION PREVIOUSLY ISSUED IN ADVANCE OF CLOSURE OF THE AUDIT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NEWCASTLE CITY COUNCIL

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2017 issued on 29 September 2017 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of Newcastle City Council as at 31 March 2017 and of its expenditure and income for the year then ended;
- gave a true and fair view of the financial position of the Group as at 31 March 2017 and of its expenditure and income for the year then ended; and
- had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2016/17.

Issue of value for money conclusion on Newcastle City Council's arrangements for securing economy, efficiency and effectiveness in the use of resources

In our audit report for the year ended 31 March 2017 issued on 29 September 2017 we reported that, in our opinion, in all significant respects, Newcastle City Council had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2017.

Certificate


In our report dated 29 September 2017, we explained that we could not formally conclude the audit on that date until we had completed the work necessary to issue our assurance statement in respect of Newcastle City Council's Whole of Government Accounts consolidation pack and concluded our consideration of an objection raised in relation to the financial statements of the Council for the year ended 31 March 2016 concerning the use of Lender Option Borrower Option (LOBO) loans.

We have now completed this work and we are satisfied that these matters did not have a material effect on the financial statements or a significant impact on our value for money conclusion.

No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave an unqualified opinion and value for money conclusion.

**AUDITOR'S CERTIFICATE WHERE THE OPINION PREVIOUSLY ISSUED IN
ADVANCE OF CLOSURE OF THE AUDIT (CONTINUED)**

We certify that we have completed the audit of the accounts of Newcastle City Council for the year ended 31 March 2017 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.

A handwritten signature in black ink, appearing to read 'Stephen Reid', followed by the printed name 'Ernst & Young LLP' in a cursive script. There are horizontal lines under the signature and the company name.

Stephen Reid (Key Audit Partner)

Ernst & Young LLP (Local Auditor)

Newcastle-upon-Tyne 26 July 2019

The maintenance and integrity of the Newcastle City Council web site is the responsibility of the directors; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the web site.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.