

Audit Completion Certificate issued to the Members of Northumberland County Council for the year ended 31 March 2021

In our auditor's report dated 29 August 2024, we explained that the audit could not be formally concluded until we had completed our work on which we have issued our commentary on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources and that the commentary would be included in our Auditor's Annual Report.

This work has now been completed.

No matters have come to our attention since 29 August 2024 that would have a material impact on the financial statements on which we gave our unqualified opinion.

The Council's arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required to report to you if, in our opinion, we are not satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2021.

In our auditor's report dated 29 August 2024 we reported that we had identified significant weaknesses in the Council's arrangements for the year ended 31 March 2021. On the basis of our work, having regard to the guidance issued by the Comptroller and Auditor General in December 2021, we have no further matters to report in this respect.

Certificate

We certify that we have completed the audit of Northumberland County Council for the year ended 31 March 2021 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 blue ink, appearing to read "Mark Kirkham", positioned above a horizontal blue line.

[Mark Kirkham \(Sep 27, 2024 11:46 GMT+1\)](#)

Mark Kirkham, Partner
For and on behalf of Forvis Mazars LLP

Forvis Mazars
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Date: 27 September 2024