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Mr G Cummings
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15 September 2023

Dear Mr Cummings

Stockton-on-Tees Borough Council - 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 was a substantial delay in the issue of the Audit Certificate due to us awaiting confirmation from the National Audit Office (NAO) that the Council 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.

On 7 December 2021, following approval and certification of the 2020/21 financial statements by the Audit and Governance Committee we issued our Independent Auditor's Report in relation to the accounts for the year ended 31 March 2021. The audit opinion was unqualified.

At that point, we had not yet completed our other areas of work.

We subsequently issued our commentary on Value for Money (VFM) arrangements in our Auditor's Annual Report 2020/21 on 28 January 2022. We did not identify any significant weaknesses or recommendations in relation to the Council's VFM arrangements.

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We issued our report on WGA to NAO on 18 December 2022, following a delay in the issue of group audit instructions for this work by NAO.

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 December 2021 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

Audit Completion Certificate issued to the Members of Stockton-on-Tees Borough Council for the year ended 31 March 2021

In our auditor's report dated 7 December 2021 we explained that the audit could not be formally concluded until we had completed the work necessary to issue our assurance statement in respect of the Council's Whole of Government Accounts consolidation pack and the work necessary to satisfy ourselves that the Council had made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

This work has now been completed.

No matters have come to our attention since 7 December 2021 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.

On the basis of our work, having regard to the guidance issued by the Comptroller and Auditor General in April 2021, we have nothing to report in this respect.

Certificate

We certify that we have completed the audit of Stockton-on-Tees Borough Council and Group 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.



Gavin Barker
Key Audit Partner
For and on behalf of Mazars LLP

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15 September 2023