

INDEPENDENT AUDITOR'S REPORT TO THE POLICE AND CRIME COMMISSIONER FOR NORTHUMBRIA

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2016 issued on 23 September 2016 we reported that, in our opinion, the financial statements:

- give a true and fair view of the financial position of the Police and Crime Commissioner for Northumbria as at 31 March 2016 and of its expenditure and income for the year then ended;
- give a true and fair view of the financial position of the Group as at 31 March 2016 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 2015/16.

Issue of value for money conclusion

In our audit report for the year ended 31 March 2016 issued on 22 September 2016 we reported that, in my opinion, in all significant respects, the Police and Crime Commissioner for Northumbria had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2016.

Certificate

In our report dated 23 September 2016, 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 the Police and Crime Commissioner for Northumbria's Whole of Government Accounts consolidation pack. We have now completed this work. 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.

We certify that we have completed the audit of the Police and Crime Commissioner for Northumbria 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.



Cameron Waddell
Partner

For and on behalf of Mazars LLP, Appointed Auditors

Mazars LLP
The Rivergreen Centre
Aykley Heads
DURHAM
DH1 5TS

19 October 2016