

Mr John Hewitt  
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3 December 2020

Dear Mr Hewitt

**North East Combined Authority  
Notice of certification of completion of the audit and the auditor's report on the financial statements 2019/20**

Following your approval of the accounts, we issued an unqualified opinion on the accounts on 19 November 2020. On the same date we also issued an unqualified opinion in relation to our conclusion on your arrangements for securing value for money. Following completion of our work on Whole of Government Accounts we have also now issued the certificate on 3 December 2020.

We are pleased to advise you that we have consequently now completed the audit of your accounts for the year ended 31 March 2020. The audit report, and the separate certificate which formally closes the 2019/20 audit, should be uploaded to your website alongside the financial statements for the year, which you have already published.

We have not had to issue a report in the public interest under Section 24, Schedule 7 of the Local Audit and Accountability Act 2014.

Please note that Regulation 16 of the Accounts and Audit (England) Regulations 2015 requires you to publish as soon as reasonably practicable after conclusion of an audit, which must include publication on your website, a statement of the matters set out below:

- that the audit has been concluded and that the statement of accounts is available for inspection by local government electors;
- the rights of inspection under section 25 of the Local Audit and Accountability Act 2014; and
- the address at which, and the hours during which, those rights may be exercised.

We know that your officers have arrangements in hand to publish such a statement on receipt of this letter.

In addition, Regulation 10 of the Accounts and Audit (England) Regulations 2015 (along with updated regulations for 2019/20 as a result of the pandemic) requires you to publish, which must include publication on your website, and not later than 30 November 2020:

- 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.

Your officers ensured that these requirements were met by the deadline of 30 November 2020, and the addition to your website of our final audit certificate will ensure full compliance with these requirements.

Following guidance issued to auditors by the National Audit Office, it is now our policy that our signed audit certificate should be published as part of the publication of your financial statements on your website. Your officers have ensured that this requirement has been followed.

We outline below your responsibilities in respect of the use of our audit 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.

Yours sincerely



**Cameron Waddell**  
Key Audit Partner