

# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTON BOROUGH COUNCIL**

## **Issue of audit opinion on the financial statements**

In our audit report for the year ended 31 March 2014 issued on 19 September 2014 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of the Authority as at 31 March 2014 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 2013/14.

## **Issue of value for money conclusion**

In our audit report for the year ended 31 March 2014 issued on 19 September 2014 we reported that, in our opinion, in all significant respects, the Authority had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2014.

## **Certificate**

In our report dated 19 September 2014, we explained that we could not formally conclude the audit on that date until we had completed our consideration of matters brought to our attention by local authority electors. We have now completed this work.

We also 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 Authority'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 accounts of the Authority in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.



Neil Bellamy

**for and on behalf of KPMG LLP, Appointed Auditor**

Chartered Accountants, St Nicolas House, 31 Park Row, Nottingham, NG1 6FQ.

29 June 2015