

NORTH LONDON WASTE AUTHORITY

REPORT TITLE:

EXTERNAL AUDITOR'S CERTIFICATES OF COMPLETION OF THE AUDITS FOR 2012/13, 2013/14 & 2014/15

REPORT OF: FINANCIAL ADVISER

FOR SUBMISSION TO:

AUTHORITY MEETING

DATE:

17 June 2016

SUMMARY OF REPORT:

This report provides confirmation to Members from the External Auditor, that the audit certificate for the 2012/13, 2013/14 and 2014/15 financial years have now been issued.

RECOMMENDATIONS:

The Authority is recommended to:

The Authority is requested to note the contents of the Auditor's reports.

Signed by the Financial Adviser

DATE: 7 June 2016

1. Introduction

- 1.1 The purpose of the External Auditor's report and certificate are to confirm the audit opinion on the financial statement as well as the value for money conclusion. In addition, the certificate confirms that the audit has now been concluded.
- 1.2 Members will be aware that KPMG, the Authority's auditors have been unable to issue a certificate and conclude the audits for 2012/13, 2013/14 and 2014/15, owing to the need to consider matters brought to their attention by local electors.
- 1.3 The auditors have now completed their work relating to value for Money in the 2013/14 year and have also concluded the matters relating to the matters raised by local electors. They have issued their final reports on the three financial years and these are attached to this report.

2. Audit Opinions and Conclusions

- 2.1 Unqualified audit opinions and unqualified value for money (VFM) conclusions have previously been issued and reported at previous meetings.
- 2.2 The issuing of the Final Audit Reports and Certificates concludes the audit process for these three financial years.
- 2.3 An advertisement was placed in the Evening Standard on the 24 March 2016 advising that the audit had been concluded and to comply with the Accounts and Audit (England) Regulations 2011, a statement of accounts for these years is available for inspection by local government electors, both at the Authority's office, and on our website.

3. Comments of the Legal Adviser

- 3.1 The Legal Adviser has been consulted on this report and has no comments to add.

Local Government Act 1972 - Section 100 as amended

Documents used in the preparation of this report:-

Independent auditor's report to the members of North London Waste Authority - Year ending 31 March 2013

Independent auditor's report to the members of North London Waste Authority - Year ending 31 March 2014

Independent auditor's report to the members of North London Waste Authority - Year ending 31 March 2015

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Independent auditor's report to the members of North London Waste
Authority - Year ending 31 March 2013

**Independent auditor's report to the members of North London Waste
Authority**

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2013 issued on 26 September 2013 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of the Authority and Group as at 31 March 2013 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 2012/13.

Issue of value for money conclusion

In our audit report for the year ended 31 March 2013 issued on 26 September 2013 we reported that, in our opinion, in all significant respects, North London Waste Authority had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2013.

Certificate

In our report dated 26 September 2013, 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 completed our consideration of matters brought to our attention by the electors in February 2016.

No matters have come to our attention since 26 September 2013 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 North London Waste Authority in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Philip Johnstone

for and on behalf of KPMG LLP, Statutory Auditor
Chartered Accountants
15 Canada Square, Canary Wharf, London, E14 5GL

8 March 2016

Independent auditor's report to the members of North London Waste
Authority - Year ending 31 March 2014

**Independent auditor's report to the members of North London Waste
Authority**

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2014 issued on 29 September 2014 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of the Authority and Group 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 29 September 2014 we reported that, as a consequence of the Authority's decision to stop the procurement, we had not yet been able to complete the work that we had determined was necessary to form a view on whether, in all significant respects, North London Waste 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.

Subsequently we completed the work that we had determined was necessary and in our report dated 28 September 2015 we reported that, in our opinion, in all significant respects, North London Waste 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 reports dated 29 September 2014 and 28 September 2015, 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 relating to the year ended 31 March 2013.

We completed our consideration of matters brought to our attention by the electors in February 2016.

No matters have come to our attention since 29 September 2014 or 28 September 2015 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 North London Waste Authority in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Philip Johnstone

for and on behalf of KPMG LLP, Statutory Auditor
Chartered Accountants
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8 March 2016

Independent auditor's report to the members of North London Waste
Authority - Year ending 31 March 2015

**Independent auditor's report to the members of North London Waste
Authority**

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2015 issued on 28 September 2015 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of the Authority and Group as at 31 March 2015 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 2014/15.

Issue of value for money conclusion

In our audit report for the year ended 31 March 2015 issued on 28 September 2015 we reported that, in our opinion, in all significant respects, North London Waste Authority had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2015.

Certificate

In our report dated 28 September 2015, 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 relating to the year ended 31 March 2013.

We completed our consideration of matters brought to our attention by the electors in February 2016.

No matters have come to our attention since 28 September 2015 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 North London Waste Authority in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

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8 March 2016