

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

15 Canada Square, Canary Wharf, London, E14 5GL

8 March 2016