

Amanda Skelton

Chief Executive
Redcar and Cleveland Borough Council
Redcar and Cleveland House
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Email Mark.kirkham@mazars.co.uk

3 October 2013

Dear Amanda

Redcar and Cleveland Borough Council

Notice of certification of completion of the audit and the auditor's report on the financial statements 2012/13

Auditor's report and responsibilities in respect of the use of the report

We are pleased to advise you that we have completed the audit of the Council's accounts for the year ending 31st March 2013.

We issued an unqualified opinion on the accounts on 26 September 2013. On the same date we also issued an unqualified conclusion on the Council's arrangements for securing value for money as required by the Audit Commission's Code of Practice. We issued the audit certificate on the accounts on 3 October 2013 following completion of our work on Whole of Government Accounts.

We have not had to issue a report in the public interest under Section 8 of the Audit Commission Act 1998.

Please note that Regulation 11 of the Accounts and Audit (England) Regulations 2011 requires the Council to give notice by advertisement, including notification on its website, that the audit has been concluded and that the statement of accounts is available for inspection by local government electors.

This notification should include:

- A statement of the rights conferred on local government electors by section 14 of the 1998 Act.
- The address at which, and the hours during which those rights may be exercised.
- Details of where the statement of accounts can be found on your website.

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We would also draw your attention to Regulation 18(3) (which makes provision as to statements and explanations which should accompany the statement of accounts made available for inspection) and to Regulation 18(4) (which requires that the Council's responsible financial officer shall notify the Council or the Committee which approved the statement of accounts of material amendment to them).

Auditor's report on the financial statements

We enclose a copy of your financial statements for the year ended 31 March 2013 including our report on those statements. We outline below your responsibilities in respect of the use of our 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.

Section 8 of the Accounts and Audit (England) Regulations 2011 requires you to publish, including publication on your website, the statement of accounts together with any certificate, opinion, or general report we have issued in relation to those accounts.

We would like to draw your attention to the Statement of Responsibilities of Auditors and Audited Bodies prepared by the Audit Commission and issued in March 2010. This specifically provides 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;
- 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; and
- our report on the financial statements should not be reproduced or referred to electronically without our written consent.

Additionally, please do not reproduce my signature in any electronic format for any purpose.

Please feel free to contact me if you would 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 this year.

Yours sincerely

A handwritten signature in black ink, appearing to read 'MS Kirkham', written in a cursive style.

Mark Kirkham
Engagement Lead

Certification of audit completion

In our auditor's report dated 26 September, we reported delaying the formal conclusion of the audit and issuing an audit certificate arising from not completing 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 and can certify that we have completed the audit in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.



Mark Kirkham
For and on behalf of Mazars LLP, Appointed Auditors
The Rivergreen Centre
Aykley Heads
Durham, DH1 5TS
3 October 2013

