

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NOTTINGHAMSHIRE COUNTY COUNCIL

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2018 issued on 25 July 2018 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 2018 and of its expenditure and income for the year then ended;
- gave a true and fair view of the financial transactions of the Pension Fund during the year ended 31 March 2018 and the amount and disposition of the fund's assets and liabilities as at 31 March 2018; and
- had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2017/18.

Statutory reporting matters

In our audit report for the year ended 31 March 2018 issued on 25 July 2018 we had no statutory reporting matters to include.

Issue of value for money conclusion

In our audit report for the year ended 31 March 2018 issued on 25 July 2018 we reported that, in our opinion, in all significant respects, Nottinghamshire County Council had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2018.

Certificate

In our report dated 25 July 2018, we explained that we could not formally conclude the audit on that date until we had completed our consideration of a matter brought to our attention by a local authority elector under the Local Audit and Accountability Act 2014, relating to the year ending 31 March 2016.

In addition we reported that had not completed the work necessary to issue our assurance statement in respect of the Authority's Whole of Government Accounts consolidation pack; and that the Authority had yet to prepare its Pension Fund Annual Report (on which we are required to give an opinion on the consistency of the Pension Fund Annual Report with the Authority's pension fund included in its annual financial statements).

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 financial statements of Nottinghamshire County Council in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.



Philip Johnstone

for and on behalf of KPMG LLP, Statutory Auditor
Chartered Accountants
15 Canada Square, Canary Wharf, London, E14 5GL
5 March 2020