

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK COUNTY COUNCIL**

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

In our audit report for the year ended 31 March 2020 issued on 30 November 2020 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of Norfolk County Council as at 31 March 2020 and of its expenditure and income for the year then ended;
- gave a true and fair view of the financial position of the Group as at 31 March 2020 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 2019/20.

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

In our audit report for the year ended 31 March 2020 issued on 30 November 2020 we reported that, in our opinion the pension fund's financial statements:

- gave a true and fair view of the financial transactions of the pension fund during the year ended 31 March 2020 and the amount and disposition of the fund's assets and liabilities as at 31 March 2020; and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2019/20.

### **Issue of value for money conclusion on Norfolk County Council's arrangements for securing economy, efficiency and effectiveness in the use of resources**

In our audit report for the year ended 31 March 2020 issued on 30 November 2020 we reported that, in our opinion, in all significant respects, Norfolk 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 2020.

### **Certificate**

In our report dated 30 November 2020, we 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 Norfolk County Council in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.

MARK HODGSON  
ERNST & YOUNG LLP

.....  
Date: 17 February 2021

**Mark Hodgson (Key Audit Partner)**  
**Ernst & Young LLP (Local Auditor)**  
**Cambridge**