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## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORWICH CITY COUNCIL**

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

In our audit report for the year ended 31 March 2021 issued on 31 May 2022 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of Norwich City Council as at 31 March 2021 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 2021 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 2020/21.

### **Certificate**

In our report dated 31 May 2022, we explained that we could not formally conclude the audit and issue an audit certificate until we had completed the work necessary to issue our assurance certificate in respect of the Authority's Whole of Government Accounts consolidation pack. This assurance statement has now been issued and the NAO as group auditor has confirmed that no further assurances will be required from us as component auditors of Norwich City Council.

### **Significant weakness in arrangements in our Audit Opinion on the 2021/22 value for money arrangements**

We are required to consider whether any matters have come to our attention that would have resulted in a different opinion on the financial statements or additional exception reporting on significant weaknesses in Norwich City Council's value for money arrangements for the year ended 31 March 2021.

We reported a significant weakness in relation to proper arrangements for governance within our Audit Report for the year ended 31 March 2022 to the Members of Norwich City Council dated 2 December 2024.

As the underlying arrangements in 2020/21 were the same, we would, had we been made aware, reported this by exception in our 2020/21 audit report.

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 no other matters have come to our attention that would have resulted in a different opinion on the financial statements or additional exception reporting on significant weaknesses in the Authority's value for money arrangements.

We certify that we have completed the audit of the accounts of Norwich City 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: 9 December 2024

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