

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WARRINGTON BOROUGH COUNCIL

Issue of audit opinion on the financial statements

In my audit report for the year ended 31 March 2012 issued on 28 September 2012 I reported that, in my opinion, the financial statements:

- gave a true and fair view of the financial position of Warrington Borough Council as at 31 March 2012 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 2012 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 2011/12.

Issue of value for money conclusion

In my audit report for the year ended 31 March 2012 issued on 28 September 2012 I reported that, in my opinion, in all significant respects, Warrington Borough Council had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2012.

Certificate

In my report dated 28 September, I explained that I could not formally conclude the audit on that date until I had completed the work necessary to issue my assurance statement in respect of the authority's Whole of Government Accounts consolidation pack. I have now completed this work. No matters have come to my attention since that date that would have a material impact on the financial statements on which I gave an unqualified opinion and value for money conclusion.

I certify that I have completed the audit of the accounts of Warrington Borough Council in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Judith Tench
Officer of the Audit Commission

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8 October 2012