AUDITORS CERTIFICATE WHERE THE OPINION PREVIOUSLY ISSUED IN ADVANCE OF CLOSURE OF THE AUDIT

INDEPENDENT AUDITOR'S REPORT TO THE POLICE AND CRIME COMMISSIONER FOR NORTHUMBRIA

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2024 issued on 28 February 2025, we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of the Police and Crime Commissioner for Northumbria as at 31 March 2024 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 2024 and of its expenditure and income for the year then ended;
- had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24; and
- had been prepared properly in accordance with the requirements of the Local Audit and Accountability Act 2014 (as amended).

Delay in certification of completion of the audit

In our report dated 28 February 2025, we explained that we could not formally conclude the audit and issue an audit certificate until the NAO as group auditor has confirmed that no further assurances will be required from us as component auditors of the Police and Crime Commissioner for Northumbria. This confirmation has now been received.

No matters have come to our attention since that date that would have resulted in 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 the Police and Crime Commissioner for Northumbria 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.

Claire Mellons
Ernst & Young LLP

Claire Mellons (Key Audit Partner)
Ernst & Young LLP (Local Auditor)
Newcastle upon Tyne
3 October 2025