



Ada Burns
Chief Executive
Darlington Borough Council
Town Hall
Feethams
Darlington
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DL1 5QT

October 2012

Independent Auditors' Report to the Members of Darlington Borough Council

Issue of opinion on the statement of accounts

In our audit report for the year ended 31 March 2012 issued on 28 September 2012 we reported that the statement of accounts:

- gives a true and fair view, in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom and the Best Value Accounting Code of Practice 2011/12, of the state of the Authority's affairs as at 31 March 2012 and of the Authority's income and expenditure and cash flows for the year then ended; and
- has been properly prepared in accordance with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2011/12 and the Service Reporting Code of Practice 2011/12.

Issue of opinion on other matters

In our audit report for the year ended 31 March 2012 issued on 28 September 2012 we reported that:

- the information given in the explanatory foreword for the financial year for which the statement of accounts is prepared is consistent with the statement of accounts.

Issue of matters on which we are required to report by exception

In our opinion issued on 28 September 2012 we had nothing to report in respect of the following matter as required by the Code of Audit Practice:

- the Annual Governance Statement on which the Code of Audit Practice issued by the Audit Commission requires us to report to you if, in our opinion, the Statement does not comply with 'Delivering Good Governance in Local Government: a Framework published by CIPFA/SOLACE in June 2007.

Issue of conclusion on the Authority's arrangements for securing economy, efficiency and effectiveness in the use of resources

In our audit report issued on 28 September 2012, we reported, having regard to the guidance on the specified criteria published by the Audit Commission in October 2010, we were satisfied that, in all

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significant respects, Darlington Borough Council made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2012.

Certificate

In our report dated 28 September 2012, we stated that the audit could not be concluded because we had not completed our work on the Whole of Government Accounts return mandated under the Code of Audit Practice. We have now completed that work.

APB Practice Note 10 “Audit of financial statements of public sector bodies in the United Kingdom” states that, when issuing the audit completion certificate, there is no requirement for the auditor actively to seek out information that may have implications for the audit opinion that has already been given. Accordingly, we have not sought out information that may have implications for the audit report that we issued on 28 September 2012.

No matters have come to our attention since 28 September 2012 that would have a material impact on the statement of accounts on which we gave an unqualified opinion and value for money conclusion.

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

A handwritten signature in blue ink that reads 'Neil Austin'. The signature is written in a cursive style with a large, stylized 'A'.

Neil Austin, Engagement Lead
For and on behalf of PricewaterhouseCoopers LLP
Appointed Auditors
Newcastle upon Tyne
NE1 8HW

Date: 5 October 2012