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29 January 2018

Dear Mike

Warwick District Council: Closure of the audits in relation to 2013/14, 2014/15 and 2015/16

Further to our previous audit opinions in respect of the financial statements for the years ending March 2014, March 2015 and March 2016 we are pleased to be able to advise you that we have now completed our consideration of the objections relating to 2013/14.

Certificates of completion are attached for the following year audits;

- 2013/14
- 2014/15
- 2015/16

Please publish these certificates on your website alongside the audited Statement of Accounts (which incorporates our auditor's report thereon). Please ensure that you do not reproduce the signature of the auditor in any electronic format for any other purpose.

Please note that Regulation 11 of The Accounts and Audit Regulations 2011 requires the Council to publish (which must include publication on its website) a notice of conclusion of the audit. This notice can now be issued in respect of the audit year 2013/14 and 2014/15. It should include a statement that the audit has been concluded and that the statement of accounts has been published and of the rights of inspection conferred on local government electors by section 14 of the 1998 Act.

Similarly Regulation 16(1) of The Accounts and Audit Regulations 2015 requires the Council to publish (which must include publication on its website) a notice of conclusion of the audit. This notice can now be issued in respect of 2015/16. It should include a statement that the audit has been concluded and that the statement of accounts has been published and of the rights of inspection conferred on local government electors by section 25 of the Act.

Please feel free to contact me if you like clarification on any point.

Yours sincerely



Grant Patterson
For Grant Thornton UK LLP

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WARWICK DISTRICT COUNCIL

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2014 issued on 29 September 2014 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of Warwick District Council as at 31 March 2014 and of its expenditure and income for the year then ended; and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2013/14.

Issue of value for money conclusion

In our audit report for the year ended 31 March 2014 issued on 29 September 2014 we reported that, in our opinion, in all significant respects, Warwick District Council had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2014.

Certificate

In our report dated 29 September 2014, 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 and our consideration of matters brought to our attention by local authority electors under Section 16 of the Audit Commission Act 1998. We issued our assurance statement on the consolidation pack on 30 September 2014 and have now completed our consideration of the matters brought to our attention by local electors.

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 financial statements of Warwick District Council in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Grant Patterson

Grant Patterson

Director

for and on behalf of Grant Thornton UK LLP, Appointed Auditor

The Colmore Building
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29 January 2018

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WARWICK DISTRICT COUNCIL

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2015 issued on 29 September 2015 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of Warwick District Council as at 31 March 2015 and of its expenditure and income for the year then ended; and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2014/15 and applicable law.

Issue of value for money conclusion

In our audit report for the year ended 31 March 2015 issued on 29 September 2015 we reported that, in our opinion, in all significant respects, Warwick District Council had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2015.

Certificate

In our report dated 29 September 2015, we explained that we could not formally conclude the audit on that date until we had completed our consideration of matters brought to our attention by local authority electors under Section 16 of the Audit Commission Act 1998. We have now completed our consideration of these matters.

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 financial statements of Warwick District Council in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Grant Patterson

Grant Patterson

Director

for and on behalf of Grant Thornton UK LLP, Appointed Auditor

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29 January 2018

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WARWICK DISTRICT COUNCIL (the "Authority")**Issue of audit opinion on the financial statements**

In our audit report for the year ended 31 March 2016 issued on 26 September 2016 we reported that, in our opinion, the financial statements:

- present a true and fair view of the financial position of the Authority as at 31 March 2016 and of its expenditure and income for the year then ended; and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2015/16 and applicable law.

Conclusion on the Authority's arrangements to secure value for money through economic, efficient and effective use of its resources

In our audit report for the year ended 31 March 2016 issued on 26 September 2016 we reported that, in our opinion, in all significant respects, the Authority had put in place proper arrangements to secure value for money through economic, efficient and effective use of its resources for the year ending 31 March 2016.

Certificate

In our report dated 26 September 2016, we explained that we could not formally conclude the audit on that date until we had completed our consideration of objections brought to our attention in earlier years by local authority electors under Section 16 of the Audit Commission Act 1998. We have now completed our consideration of these objections.

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 conclusion on the Authority's arrangements for securing value for money through economic, efficient and effective use of its resources.

We certify that we have completed the audit of the financial statements of the Authority 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 on behalf of the Comptroller and Auditor General.

Grant Patterson

Grant Patterson

Director

for and on behalf of Grant Thornton UK LLP, Appointed Auditor

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29 January 2018