

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SOUTH SOMERSET 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 South Somerset 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 and applicable law.

### **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, South Somerset District Council had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 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:

consideration of matters brought to our attention by local authority electors had been completed. These matters have now been dealt with.

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 South Somerset District Council in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

*Elizabeth Cave*

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

Hartwell House, 55-61 Victoria Street, Bristol BS1 6FT  
14 June 2017