

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SHROPSHIRE COUNCIL**

### **Issue of audit opinion on the financial statements**

In our audit report for the year ended 31 March 2015 issued on 25 September 2015 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of Shropshire Council as at 31 March 2015 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 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 audit opinion on the pension fund financial statements**

In our audit report for the year ended 31 March 2015 issued on 25 September 2015 we reported that, in our opinion the pension fund's financial statements:

- gave a true and fair view of the financial transactions of the pension fund during the year ended 31 March 2015 and the amount and disposition of the fund's assets and liabilities as at 31 March 2015; 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 25 September 2015 we reported that, in our opinion, in all significant respects, Shropshire 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 25 September 2015, 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 completed our consideration of matters that had come to our attention. We have now completed this work on the Authority's Whole of Government Accounts consolidation pack and the matters brought to our attention 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 Shropshire Council in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

A handwritten signature in black ink, appearing to read 'Jon Roberts'. The signature is written in a cursive style with a large initial 'J' and 'R'.

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

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10 November 2015