

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

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2014 issued on 25 September 2014 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of Thanet District Council as at 31 March 2014 and of its expenditure and income for the year then ended;
- 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 qualified value for money conclusion

In our audit report for the year ended 31 March 2014 issued on 25 September 2014 we reported a qualified value for money conclusion in the following terms.

Basis for qualified conclusion

In seeking to satisfy ourselves that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources, we have considered reports issued by other independent reviewers.

In April 2014 the Council requested a corporate peer challenge (CPC) which was conducted by the Local Government Association.

Matters reported by the CPC lead us to conclude that the Council's arrangements for promoting and demonstrating the principles and values of good governance are inadequate.

Qualified conclusion

On the basis of our work, having regard to the guidance on the specified criteria published by the Audit Commission in October 2013, with the exception of the matter reported in the basis for qualified conclusion paragraph above, we are satisfied that in all significant respects Thanet District Council 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 25 September 2014, we explained that we could not formally conclude the audit on that date until completed the work required of us in respect of the authority's Whole of Government Accounts consolidation pack.

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 or a significant impact on our conclusion on the authority's arrangements for securing economy, efficiency and effectiveness

We certify that we have completed the audit of the financial statements of Thanet District Council in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.



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

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30 September 2014