

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FOLKESTONE AND HYTHE DISTRICT COUNCIL (the "Authority", formerly known as Shepway District Council)**

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

In our audit report for the year ended 31 March 2016 issued on 23 September 2016 we reported that, in our opinion, the financial statements:

- present a true and fair view of the financial position of the Authority and Group as at 31 March 2016 and of its the Authority's and Group's 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 23 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 23 September 2016, we explained that we could not formally conclude the audit on that date until consideration of objections brought to our attention by a local authority electors under Section 27 of the Local Audit and Accountability Act 2014 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 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.

*Ciaran McLaughlin*

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

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26 September 2018