

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KENT COUNTY COUNCIL

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2013 issued on 24 July 2013 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of Kent County Council as at 31 March 2013 and of its expenditure and income for the year then ended; and
- had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2012/13.

Issue of audit opinion on the pension fund financial statements

In our audit report for the year ended 31 March 2013 issued on 24 July 2013 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 2013 and the amount and disposition of the fund's assets and liabilities as at 31 March 2013; and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2012/13.

Issue of value for money conclusion

In our audit report for the year ended 31 March 2013 issued on 24 July 2013 we reported that, in our opinion, in all significant respects, Kent County Council had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2013.

Other matters on which we are required to conclude

In our audit report for the year ended 31 March 2013 issued on 24 July 2013, we reported that we had concluded that there were no matters to report that prevent us being satisfied that the authority had put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Certificate

In our report dated 24 July 2013, we explained that we could not formally conclude the audit on that date until we had issued our opinion on the Pension Fund financial statements included in the Pension Fund Annual Report of Kent Pension Fund. Our opinion has now been issued.

Also, we had not completed the work necessary to issue our assurance statement in respect of the authority's Whole of Government Accounts consolidation pack. We have now completed this work.

We also considered matters brought to our attention by local authority electors. We have completed our work on the issues raised.

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 Kent County Council in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

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

The Explorer Building, Fleming Way, Manor Royal, Gatwick, RH10 9GT

30 June 2014