



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

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2018 issued on 31 July 2018 we reported that, in our opinion, the financial statements:

- give a true and fair view of the financial position of the Authority as at 31 March 2018 and of the Authority's expenditure and income for the year then ended;
- give a true and fair view of the financial transactions of the Leicestershire Pension Fund during the year ended 31 March 2018 and the amount and disposition of the Fund's assets and liabilities as at 31 March 2018 other than liabilities to pay pensions and other benefits after the end of the scheme year; and
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2017/18.

Issue of value for money conclusion

In our audit report for the year ended 31 March 2018 issued on 31 July 2018 we reported that, in our opinion, in all significant respects, Leicestershire 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 2018.

Certificate

In our report dated 31 July 2018, we explained that we could not formally conclude the audit on that date because:

- we had not completed our work in relation to the authority's Whole of Government Accounts consolidation pack; and
- the authority had not prepared its Pension Fund Annual Report for 2017/18.

We have now completed our work in respect to both of these areas. 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 Leicestershire County Council and Leicestershire Pension Fund in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

John Cornett

For and on behalf of KPMG LLP, Statutory Auditor

Chartered Accountants

St. Nicholas House

31 Park Row

Nottingham

NG1 6FQ

15 November 2018