



Grant Thornton

An instinct for growth™

Paul Deal
Corporate Financial Advisor (S151 Officer)
Mendip District Council
Cannards Grave Road
Shepton Mallet
BA4 5BT

Grant Thornton UK LLP
Hartwell House
55-61 Victoria Street
Bristol
BS1 6FT

www.grant-thornton.co.uk

11 August 2016

Dear Paul

Mendip District Council : Auditor's reports on the financial statements

We are pleased to be able to advise you that the audit of the Council's accounts for the year ending 31 March 2016 has been completed.

An unqualified opinion on the accounts and the audit certificate were issued on 11 August 2016. On the same date we also issued an unqualified conclusion on the Council's arrangements for securing value for money as required by the National Audit Office's Code of Practice.

Please note that Regulation 16(1) of The Accounts and Audit Regulations 2015 requires the Council to publish, (which must include publication on its website), a notice of conclusion of the audit. This notice should include a statement that the audit has been concluded and that the statement of accounts has been published and of the rights of inspection conferred on local government electors by section 25 of the Local Audit and Accountability Act 2014.

Auditor's reports on the financial statements

We have noted your wish to publish and distribute the financial statements in electronic format. In accordance with International Standards of Auditing 720 Section A, as issued by the Financial Reporting Council, we are required to:

- review the process by which the financial statements to be published electronically are derived from the financial information contained in the manually signed accounts;
- check that the proposed electronic version is identical in content to the manually signed accounts; and
- check that the conversion of the manually signed accounts into an electronic format has not distorted the overall presentation of the financial information, for example, by highlighting certain information so as to give it greater prominence.

However:

- the examination of the controls over the electronic publication of audited financial statements is beyond the scope of the audit of the financial statements and the auditor

Chartered Accountants

Member firm within Grant Thornton International Ltd
Grant Thornton UK LLP is a limited liability partnership registered in England and Wales: No. OC307742. Registered office: Grant Thornton House, Melton Street, Euston Square, London NW1 2EP
A list of members is available from our registered office.

Grant Thornton UK LLP is authorised and regulated by the Financial Conduct Authority.

cannot be held responsible for changes made to audited information after the initial publication of the financial statements and auditor's report;

- where you wish to publish or distribute the financial statements electronically, you are responsible for ensuring that the publication accurately presents the financial statements and auditor's report on those financial statements. This responsibility also applies to the presentation of any financial information published in respect of prior periods; and
- the audit report on the financial statements should not be reproduced or referred to electronically without our written consent.

Please ensure that:

- you only publish the financial statements accompanied by the auditor's report on those statements;
- you only publish the financial statements accompanied by the "other information" provided to us before we issued our audit report and specifically referred to in our audit report; and
- you do not publish the financial statements accompanied by any other information not provided to us prior to issuing our audit report.

Please feel free to contact me if you would like clarification on any point.

Yours sincerely



Alex Walling

For Grant Thornton UK LLP