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**Private & confidential**

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Our ref WDBC/2015-16/ACL

19 October 2016

Dear Lisa

**Audit of accounts 2015/16 – Notice of certification of completion of the audit**

I am pleased to advise you that the audit of West Devon Borough Council's accounts for the year ending 31 March 2016 has been completed.

An unqualified opinion on the accounts was issued on 27 September 2016. On the same date we also issued an unqualified conclusion on the Authority's arrangements for securing value for money.

We have not had to exercise any statutory audit powers under the Audit & Accountability Act 2014 (the Act).

May I draw your attention to Regulation 16(1) of the Accounts & Audit Regulations 2015 which requires the Authority to publish (which must include publication on its website) a statement:

- that the audit has been concluded and that the statement of accounts have been published;
- of the rights on inspection conferred on local government electors by section 25 of the Act (inspection of statement of accounts etc.); and
- setting out the address at which, and the hours during which, those rights may be exercised.

Yours sincerely

Darren Gilbert  
Director, KPMG LLP