

Michael Hudson,
Chief Finance Officer
Worcestershire County Council
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28 August 2018

Dear Michael

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Worcestershire County Council and Pension Fund: Closure of the audit for 2017/18

Further to our letter dated 31 July 2018 we are pleased to be able to advise you that we have now completed our work on your Whole of Government accounts and issued our opinion on the consistency of the pension fund financial statements in the Pension Fund Annual Report with the pension fund financial statements included in the Statement of Accounts

Our certificate of completion of the 2017/18 audit is attached. Please publish this certificate on your website alongside the audited Statement of Accounts (which incorporates our auditor's report thereon). Please ensure that you do not reproduce the signature of the auditor in any electronic format for any other purpose.

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 can now be issued. It 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 Act.

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

Yours sincerely

J Gregory

John Gregory

For Grant Thornton UK LLP

Chartered Accountants

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