



David Buckland
Assistant Chief Executive
Stratford-on-Avon District Council
Elizabeth House
Church Street
Stratford-upon-Avon
Warwickshire
CV37 6HX

21 September 2012

Dear David,

2010/11 Audit Certificate

In our independent auditors' report to the Authority for the year ended 31 March 2011, dated 30 September 2011, we explained that we were unable to conclude the audit and issue an audit certificate at that time in accordance with the requirements of the Audit Commission Act 1998 and the Code of Practice issued by the Audit Commission. This was because we had not completed our investigation into an objection to the 2010/11 accounts raised by the representative of an elector. This work has now been completed; therefore we are now in a position to issue the Audit Certificate, which is included with this letter.

Yours sincerely,

A handwritten signature in black ink that reads 'Mark Jones'.

Mark Jones
Director

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Independent auditors' report to the Members of Stratford-on-Avon District Council

Issue of opinion on financial statements

In our audit report for the year ended 31 March 2011 issued on 30 September 2011 we reported that in our opinion the financial statements:

- give a true and fair view of the state of the Authority's affairs as at 31 March 2011 and of the Authority's income and expenditure and cash flows for the year then ended; and
- have been prepared in accordance with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom and the Best Value Accounting Code of Practice 2010/11.

Issue of opinion on other matters prescribed by the Code of Audit Practice

In our audit report for the year ended 31 March 2011 issued on 30 September 2011 we reported that in our opinion:

- the information given in the Foreword and Finance Review for the financial year for which the accounting statements are prepared is consistent with the accounting statements.

Issue of opinion on matters on which we are required to report by exception

In our audit report for the year ended 31 March 2011 issued on 30 September 2011 we reported that in our opinion:

- we have nothing to report in respect of the governance statement on which we report to you if, in our opinion the governance statement does not reflect compliance with 'Delivering Good Governance in Local Government: a Framework' published by CIPFA/SOLACE in June 2007.

Issue of conclusion on Authority's arrangements for securing economy, efficiency and effectiveness in the use of resources

In our audit report issued on 30 September 2011, we reported that, having regard to the specified criteria published by the Audit Commission in October 2010, we were satisfied that, in all significant respects, Stratford-on-Avon District Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2011.

Certificate

In our audit report issued on 30 September 2011, we stated that the audit could not be concluded because our investigations arising from an objection by an elector had not been formally completed. We have now completed that work.

APB Practice Note 10 "Audit of financial statements of public sector bodies in the United Kingdom" states that, when issuing the audit completion certificate, there is no requirement for the auditor actively to seek out information that may have implications for the audit opinion that has already been given. Accordingly, we have not sought out information that may have implications for the audit report that we issued on 30 September 2011.

No matters have come to our attention since 30 September 2011 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 accounts of Stratford-on-Avon District Council in accordance with the requirements of the Audit Commission Act 1998 and the Code of Practice issued by the Audit Commission.



Mark Jones (Senior Statutory Auditor)
For and on behalf of PricewaterhouseCoopers LLP
Appointed auditors
Cornwall Court
19 Cornwall Street
Birmingham
B3 2DT

Date: 21 September 2012

Notes

- a) The maintenance and integrity of the Stratford-on-Avon District Council website is the responsibility of the council; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.
- b) Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.