



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STOCKPORT METROPOLITAN BOROUGH COUNCIL

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2015 issued on 19 August 2015 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of Stockport Metropolitan Borough Council as at 31 March 2015 and of its expenditure and income for the year then ended;
- gave a true and fair view of the financial position of the Group as at 31 March 2015 and of its expenditure and income for the year then ended; and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2014/15 and applicable law.

Issue of value for money conclusion

In our audit report for the year ended 31 March 2015 issued on 19 August 2015 we reported that, in our opinion, in all significant respects, Stockport Metropolitan Borough Council had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2015.

Certificate

In our report dated 19 August 2015, we explained that we could not formally conclude the audit on that date until we had completed the work necessary to issue our assurance statement in respect of the authority's Whole of Government Accounts consolidation pack. We have now completed this work. 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 Stockport Metropolitan Borough Council in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Sarah Howard

for and on behalf of Grant Thornton UK LLP, Appointed Auditor

4 Hardman Square
Spinningfields
Manchester
M3 3EB

29 September 2015