INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MEDWAY COUNCIL FOR THE YEAR ENDED 31 MARCH 2018

This report is made solely to the members of Medway Council in accordance with Part 5 of the Local Audit and Accountability Act 2014 and for no other purpose, as set out in the Statement of Responsibilities of Auditors and Audited Bodies within Chapter 2 of the Code of Audit Practice published by the National Audit Office in April 2015. Our work has been undertaken so that we might state to the members of the Council those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Council and the Council's members as a body, for our audit work, for this report, or for the opinions we have formed.

Certificate of completion of the audit

In our report dated 31 July 2018, we explained that the audit could not be formally concluded until we had completed the work necessary in respect of an objection to the accounts received from a local government elector in respect of the audit of the Council's accounts for the year ended 31 March 2016 and until we had issued our assurance statement in respect of the Council's Whole of Government Accounts. These matters have now been dealt with. The resolution of the objection had no impact on our opinion on the financial statements or the VFM conclusion for that year or subsequent years.

We certify that we have completed the audit of the accounts of Medway Council in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.

David Eagles

For and on behalf of BDO LLP, Appointed Auditor

Ipswich, UK

1 November 2018

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