

INDEPENDENT AUDITOR'S CERTIFICATE OF COMPLETION OF THE AUDIT

ISSUE OF AUDIT OPINION ON THE FINANCIAL STATEMENTS

In our audit report for the year ended 31 March 2021 issued on 21 February 2024 we reported that, in our opinion, except for the possible effects on the corresponding figures of the matter described in the basis for qualified opinion section of our report, the financial statements of Dorset Council ('the Council'):

- gave a true and fair view of the financial position of the Council as at 31 March 2021 and of the Council's 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 2020/21.

COUNCIL'S ARRANGEMENTS FOR SECURING ECONOMY, EFFICIENCY AND EFFECTIVENESS IN ITS USE OF RESOURCES

As part of our audit, we are required to report to you if we are not able to satisfy ourselves that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

As at the date of issue of our audit report for the year ended 31 March 2021 on 21 February 2024, we had not completed our work on the Authority's arrangements, and had nothing to report in respect of this matter as at that date.

CERTIFICATE OF COMPLETION OF THE AUDIT

In our audit report for the year ended 31 March 2021 issued on 21 February 2024, we explained that we could not formally conclude the audit on that date until we had completed our work in respect of the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources. We have now completed our work in this area.

No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave our opinion or on our exception reporting on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources.

We have nothing to report in respect of the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources.

We certify that we have completed the audit of Dorset 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.

 Ian Howse

Ian Howse (Key Audit Partner)
For and on behalf of Deloitte LLP
Cardiff, United Kingdom
17 December 2025

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