

FAO Team Leader BSOG Team
Department for Transport
Room D/06
Ashdown House
Sedlescombe Road North
St Leonards on Sea
East Sussex
TN37 7GA

Dear sir / madam

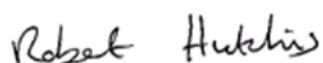
**LOCAL AUTHORITY BUS SUBSIDY RING-FENCED (REVENUE) GRANT:
DETERMINATION 2018/19 (31/4431). Audit Opinion**

We have examined the records of Torbay Council and obtained such explanations and carried out such tests as we consider necessary.

To the best of our knowledge and belief, and having carried out appropriate investigations and checks, in our opinion, in all significant respects, the conditions attached to Local Authority Bus Subsidy Ring-Fenced (Revenue) Grant Determination 2018/19 have been complied with.

If you have any queries, or there are any matters you would like to discuss, please do not hesitate to contact my auditor, Carolyn Moody on the number below.

Yours faithfully



Robert Hutchins
Head of Audit Partnership