

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SHEFFIELD CITY COUNCIL

## Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2017 issued on 01 December 2017 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of the Authority and the Group as at 31 March 2017 and of its expenditure and income for the year then ended; and
- had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2016/17.

## Issue of value for money conclusion

In our audit report for the year ended 31 March 2017 issued on 01 December 2017 we reported an unqualified value for money conclusion in the following terms:

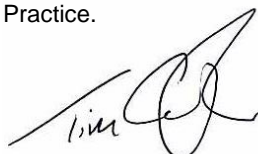
### Unqualified Conclusion

On the basis of our work, having regard to the guidance issued by the C&AG in November 2016, we are satisfied that, in all significant respects, Sheffield City Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2017.

### Certificate

In our report dated 01 December 2017, we explained that we could not formally conclude the audit on that date until we had completed our consideration of matters brought to our attention by local authority electors relating to 2016/17. 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, or a significant impact on our unqualified conclusion on the authority's arrangements for securing economy, efficiency and effectiveness.

We certify that we have completed the audit of the financial statements of Sheffield City Council in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.



Timothy Cutler

**for and on behalf of KPMG LLP, Statutory Auditor**

Chartered Accountants

1 St Peter's Square, Manchester, M2 3AE

08 November 2019

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