

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 2018 issued on 30 July 2018 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 2018 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 2017/18.

Issue of value for money conclusion

In our audit report for the year ended 31 March 2018 issued on 30 July 2018 we reported an unqualified value for money conclusion in the following terms:

Unqualified conclusion

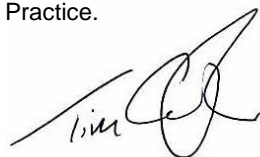
On the basis of our work, having regard to the guidance issued by the Comptroller and Auditor General in November 2017, we are satisfied that, in all significant respects, Sheffield City Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2018.

Certificate

In our report dated 30 July 2018, 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 and 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.

We note that since the date we issued our audit opinion the value of council dwelling assets recognised at 31 March 2018 has been restated by means of a prior period adjustment in the 2018/19 financial statements. No matters have come to our attention since that date that would have 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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