

## AUDITORS CERTIFICATE WHERE THE OPINION PREVIOUSLY ISSUED IN ADVANCE OF CLOSURE OF THE AUDIT

### 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 2019 issued on 30 September 2019 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of Sheffield City Council as at 31 March 2019 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 2018/19.

#### Issue of value for money conclusion on Sheffield City Council's arrangements for securing economy, efficiency and effectiveness in the use of resources

In our audit report for the year ended 31 March 2019 issued on 30 September 2019 we reported that, in our opinion, in all significant respects, Sheffield City Council had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2019.

#### Certificate

In our report dated 30 September 2019, we explained that we could not formally conclude the audit on that date until 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.

Also, we explained that we could not formally conclude the audit and issue the audit certificate for 2018/19 until the certificates for 2016/17 and 2017/18 were issued. These have now been issued.

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 and value for money conclusion.

We certify that we have completed the audit of the accounts of Sheffield City 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.

*S R Clark Ernst and Young LLP*

Stephen Clark (Key Audit Partner)  
Ernst & Young LLP (Local Auditor)  
Birmingham

Date: 28 November 2019

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