

Sophie Abbott
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Dear Sophie

South Yorkshire Police and Crime Commissioner: Closure of the audit for 2022/23

We are pleased to be able to advise you that we have completed our work on your arrangements for securing economy, efficiency and effectiveness in your use of resources, together with our work on your Whole of Government accounts for the year ended 31 March 2023.

We issued an unqualified opinion on the PCC's financial statements alongside publishing our Auditor's Annual Report to the PCC on 20 December 2023. Please ensure that these reports are published on your website. Please ensure that you do not reproduce the signature of the auditor in any electronic format for any other purpose.

Our auditor's report, including our report on the PCC's arrangements for securing economy, efficiency and effectiveness in its use of resources, and our certificate of completion of the audit for the year ended 31 March 2023 have now all been published. Please include this auditor's report in your statement of accounts before publishing it on your website.

Please note that Regulation 16(1) of the Accounts and Audit Regulations 2015 requires the Council to publish (which must include publication on its website) a statement:

- that the audit has been concluded
- that the statement of accounts has been published
- of the rights of inspection conferred in local government electors by section 25 of the Local Audit and Accountability Act 2014 and the address at which, and the hours during which, those rights may be exercised.

This statement can now be published.

Auditor's reports on the financial statements

We have noted your wish to publish and distribute the statement of accounts, which includes the financial statements, in electronic format. Please note that:

- the examination of the controls over the electronic publication of audited financial statements is beyond the scope of the audit of the financial statements and the auditor cannot be held responsible for changes made to audited information after the initial publication of the financial statements and auditor's report;
- where you wish to publish or distribute the financial statements electronically (separately or within the statement of accounts), you are responsible for ensuring that the publication accurately presents the financial statements and auditor's report on those financial statements. This responsibility also applies to the presentation of any financial information published in respect of prior periods; and
- the auditor's report on the financial statements should not be reproduced or referred to electronically without our written consent.

Yours sincerely

Gareth Mills

Key Audit Partner
For Grant Thornton UK LLP