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Dear Debbie

10 May 2024

City of York Council - Issue of Audit Certificate on the Statement of Accounts 2021/22

We are pleased to attach our signed Audit Certificate for the 2021/22 financial year which formally concludes the 2021/22 audit.

There was a substantial delay in the issue of the Audit Certificate due to us awaiting confirmation from the National Audit Office (NAO) that City of York Council would not be selected for additional WGA work as a sampled component. We have now received the confirmation awaited from NAO.

On 17 January 2024, following approval and certification of the 2021/22 financial statements by the Chair of the Audit Committee we issued our Independent Auditor's Report in relation to the accounts for the year ended 31 March 2022. The audit opinion was unqualified.

At that point, we had not yet completed our work on WGA and on the Council's arrangements for securing economy, effectiveness, and efficiency in its use of resources. We issued our assurance statement on WGA to the NAO on 17 January 2024. We also issued our commentary on value for money (VFM) arrangements in our Auditor's Annual Report 2021/22 reported on 9 May 2024.

As the audit certificate has been issued you are now able to issue the notice required by Regulation 16 of the Accounts and Audit (England) Regulations 2015.

Under Regulation 10 of the Accounts and Audit (England) Regulations 2015 you published on your website:

- the statement of accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act;
- the annual governance statement approved in accordance with regulation 6(3); and
- the narrative statement prepared in accordance with regulation 8.

You also provided a notice of explanation for the delay in the issue of the Audit Certificate.

You will now be able to publish the attached Audit Certificate for 2021/22 alongside the 2021/22 financial statements and with the Notice you are now required to publish under Regulation 16.



For the avoidance of doubt, the Independent Auditor's Report for the year ended 31 March 2022 comprises the report issued on 17 January 2024 and incorporated into your financial statements and the Audit Certificate issued today.

Following guidance issued to auditors by the National Audit Office, it is now our policy that our signed audit report should be published as part of the publication of your financial statements on your website.

We have previously provided you with a copy of the financial statements for the year ended 31 March 2022 including our report on those statements. We outline below your responsibilities in respect of the use of our report.

Please ensure that:

- you only publish the financial statements accompanied by our report on those statements;
- you only publish the financial statements accompanied by any 'other information' provided to us before we issued our report and specifically referred to in our report; and
- you do not publish the financial statements accompanied by any other information not provided to us prior to issuing our report.

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 we cannot be held responsible for changes made to audited information after the initial publication of the financial statements and our report; and
- where you wish to publish or distribute the financial statements electronically, you are responsible for ensuring that the publication accurately presents the financial statements and our report on those financial statements. This responsibility also applies to the presentation of any financial information published in respect of prior periods.

Please feel free to contact me if you like clarification on any point. Thank you again to you and your team for the support and cooperation in enabling us to complete the audit of the financial statements in the difficult circumstances.

Yours sincerely

A handwritten signature in blue ink, appearing to read "M. Kirkham".

[Mark Kirkham \(May 20, 2024 14:07 GMT+1\)](#)

Mark Kirkham
Partner