

# **SHEFFIELD CITY COUNCIL**

## **AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2025**

### **LOCAL AUDIT AND ACCOUNTABILITY ACT 2014, Sections 26 & 28 THE ACCOUNTS AND AUDIT REGULATIONS 2015, Regulations 9A, 14, & 15 as amended by THE ACCOUNTS AND AUDIT (AMENDMENT) REGULATIONS 2024**

1. The Council's accounts are subject to external audit by Tim Cutler of KPMG LLP, One St Peters Square, Manchester, M2 3AE. Members of the public and local government electors have certain rights in the audit process.
2. The Council is required by The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 to present its Statement of Accounts (and associated documents) for public inspection for a period of 30 days which must include the first 10 working days of July, this allows for a common inspection period with all other (Category 1) Local Authorities. Unfortunately, the Council were delayed in publication and published as soon as reasonably practicable.
3. From 9<sup>th</sup> July 2025 to 19<sup>th</sup> August 2025 between 10am and 4pm any person may inspect the accounts of the Council for the year ended 31 March 2025 and all books, deeds, contracts, bills, vouchers and receipts relating to them. They may also make copies of the accounts and documents. The accounts and other documents will be available for inspection by arrangement: application should be made initially to the Director of Finance, Commercial and Performance Services, Town Hall, Pinstone Street, Sheffield S1 2HH – E-mail: [financialaccounting@sheffield.gov.uk](mailto:financialaccounting@sheffield.gov.uk).
4. From 10am on 9<sup>th</sup> July 2025 to 4pm on 19<sup>th</sup> August 2025, a local government elector for the area of the Council, or his/her representative, may ask the auditor questions about the accounts. Please contact the auditor at the address in paragraph 1 above to make arrangements to ask any questions.
5. These rights do not permit a person to require disclosure of personal information or confidential commercial information as defined in section 26 of the Local Audit and Accountability Act 2014.
6. From 10am on 9<sup>th</sup> July 2025 to 4pm on 19<sup>th</sup> August 2025, a local government elector for the area of the Council, or his/her representative, may object to the Council's accounts asking that the auditor issue a report in the public interest (schedule 7, Local Audit and Accountability Act 2014) and/or apply to the Court for a declaration that an item in the accounts is contrary to law (section 28, Local Audit and Accountability Act 2014). Written notice of a proposed objection and the grounds on which it is made must be sent to the auditor at the address in paragraph 1 above and copied to me at the address given below.

**July 2025**

**General Counsel and Monitoring Officer  
Sheffield City Council  
Town Hall  
Sheffield  
S1 2HH**