

30 September 2011

Mr M Page
Executive Director of Commercial and Corporate
Services
Sunderland City Council
Civic Centre
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Dear Mr Page

Sunderland City Council
Auditor's Reports on the 2007/08, 2008/09 and 2009/10 Financial Statements

I am pleased to enclose the final auditor's reports for the 2007/08, 2008/09 and 2009/10 financial years, and these incorporate the audit certificates that close the audit for each of these years.

As you know, the issue of the formal certificates to close these audits was delayed due to an objection relating to the 2007/08 and 2008/09 accounts. These matters have now been dealt with. No other matters have come to my attention since the issue of my original reports for each year that would have a material impact on the financial statements on which I gave an unqualified opinion and value for money conclusion.

You are now required to advertise the completion of the audits for each year in accordance with the Accounts and Audit Regulations relating to these years of account. I have separately issued a formal closure letter for each year highlighting these requirements.

Yours sincerely

Steve Nicklin
District Auditor