

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SUNDERLAND CITY COUNCIL

Certificate on the 2016/17 audit

In our report dated 31 July 2017 on the 2016/17 statement of accounts, we explained that the audit could not be formally concluded until we had completed the work necessary to issue our assurance statement in respect of the Council's Whole of Government Accounts consolidation pack. This work has now been completed. No matters have come to our attention since 31 July 2017 that would have a material impact on the financial statements on which we gave an unqualified opinion or on our value for money conclusion.

We certify that we have completed the audit of the accounts of Sunderland City Council for 2016/17 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.



Mark Kirkham

For and on behalf of Mazars LLP

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15 September 2017