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**Private & confidential**

Mr Stephen Watson  
Chief Constable  
South Yorkshire Police  
Carbrook House  
5 Carbrook Hall Road  
Sheffield  
S9 2EH

Our ref il/016/let-345

Contact Iain Leviston  
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5 October 2017

Dear Mr Watson

**Audit of accounts 2016/17 – Notice of certification of completion of the audit**

I am pleased to advise you that the audit of the Chief Constable's accounts for the year ending 31 March 2017 has been completed.

An unqualified opinion on the accounts was issued on 28 September 2017. On the same date we also issued an unqualified conclusion on the Chief Constable's arrangements for securing value for money.

We have not had to exercise any statutory audit powers under the Audit & Accountability Act 2014 (the Act).

May I draw your attention to Regulation 16(1) of the Accounts & Audit Regulations 2015 which requires the Chief Constable to publish (which must include publication on your website) a statement:

- that the audit has been concluded and that the statement of accounts have been published;
- of the rights on inspection conferred on local government electors by section 25 of the Act (inspection of statement of accounts etc.); and
- setting out the address at which, and the hours during which, those rights may be exercised.

Yours sincerely

Rashpal Khangura  
Director, KPMG LLP