

**Auditor's certificate where the opinion was previously issued in advance of closure of the audit because assurance work on WGA was not complete – no subsequent events identified**

**Independent auditor's report to the members of Doncaster Metropolitan Borough Council**

**Issue of audit opinion on the financial statements**

In our audit report for the year ended 31 March 2018 issued on 31 July 2018 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of the Authority and the Group as at 31 March 2018 and of its expenditure and income for the year then ended; and
- had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2017/18.

**Issue of value for money conclusion**

In our audit report for the year ended 31 March 2018 issued on 31 July 2018 we reported that, in our opinion, in all significant respects, Doncaster Metropolitan Borough Council had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2018.

**Certificate**

In our report dated 31 July 2018, we explained that we could not formally conclude the audit on that date until we had completed the work necessary to issue our assurance statement in respect of the authority's Whole of Government Accounts consolidation pack. We have now completed this work. No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave an unqualified opinion and value for money conclusion.

We certify that we have completed the audit of the financial statements of Doncaster Metropolitan Borough Council in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

Clare Partridge  
for and on behalf of KPMG LLP, Statutory Auditor  
Chartered Accountants  
1 Sovereign Square  
Leeds  
LS1 4DA

31 August 2018