AUDITORS CERTIFICATE WHERE THE OPINION PREVIOUSLY ISSUED IN ADVANCE OF CLOSURE OF THE AUDIT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OXFORD CITY COUNCIL & GROUP

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2021 issued on 20 May 2022 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of Oxford City Council & Group as at 31 March 2021 and of its expenditure and income for the year then ended;
- gave a true and fair view of the financial position of the Group as at 31 March 2021 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 2020/21 as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022).

Certificate

Delay in certification of completion of the audit

In our report dated 20 May 2022, we explained that we could not formally conclude the audit and issue an audit certificate until the NAO as group auditor has confirmed that no further assurances will be required from us as component auditors of Oxford City Council & Group. This confirmation has now been received.

No other 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[1] opinion and no matters have come to our attention that would have resulted in a different opinion on the financial statements or additional exception reporting on significant weaknesses in the Authority's value for money arrangements.

We certify that we have completed the audit of the accounts of Oxford City Council & Group 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.

Maria Grindley (Key Audit Partner)
Ernst & Young LLP (Local Auditor)
Reading
1st October 2024