Grant Thornton

Chief Constable for South Yorkshire Police
South Yorkshire Police Headquarters
Carbrook House
Carbrook Hall Road
Sheffield
S9 2EH

Grant Thornton UK LLP
No 1 Whitehall Riverside
Leeds
LS1 4BN

22 August 2025

Dear Neil

Chief Constable for South Yorkshire Police: Auditor's report and closure of the audit for 2023/24

Further to our audit opinion issued on 7 April 2025, we are pleased to advise you that we have now completed our audit of Chief Constable for South Yorkshire Police's financial statements for the period ending 6 May 2024. Our work on your arrangements for securing economy, efficiency and effectiveness in your use of resources were completed on 7 April 2025 alongside our audit opinion. We have now completed the remaining WGA work and the NAO has also concluded their work in respect of WGA for the period ended 6 May 2024 and confirmed that audit certificates that are open in relation to this can be issued.

A copy of our auditor's report is attached, which includes our certificate of completion of the audit for the period ended 6 May 2024. Please include this auditor's report in your statement of accounts before publishing it on your website. Please ensure that you do not reproduce the signature of the auditor in any electronic format for any other purpose.

Please note that Regulation 16(1) of the Accounts and Audit Regulations 2015 requires the Chief Constable to publish (which must include publication on its website) a statement:

- that the audit has been concluded;
- that the statement of accounts has been published; and
- of the rights of inspection conferred in local government electors by section 25 of the Local Audit and Accountability Act 2014 and the address at which, and the hours during which, those rights may be exercised.

This statement should be published as soon as reasonably practicable.

Auditor's reports on the financial statements

We have noted your wish to publish and distribute the statement of accounts, which includes the financial statements, in electronic format. Please note that:

- the examination of the controls over the electronic publication of audited financial statements is beyond the scope of the audit of the financial statements and the auditor cannot be held responsible for changes made to audited information after the initial publication of the financial statements and auditor's report;
- where you wish to publish or distribute the financial statements electronically (separately or within the statement of accounts), you are responsible for ensuring that the publication accurately presents the financial statements and auditor's report on those financial statements. This responsibility also applies to the presentation of any financial information published in respect of prior periods; and
- the auditor’s report on the financial statements should not be reproduced or referred to electronically without our written consent.

Please ensure that:

- you publish the financial statements and the auditor’s report on those statements together in the statement of accounts;
- you only publish the financial statements accompanied by the "other information" provided to us before we issued our audit report and specifically referred to in our audit report; and
- you do not publish the financial statements accompanied by any other information not provided to us prior to issuing our auditor’s report.

Please feel free to contact me if you would like clarification on any point.

Yours sincerely

Gareth

Gareth Mills

Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor