

Independent auditor's report to the members of the London Borough of Bromley

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2016 issued on 22 September 2016 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of the Authority as at 31 March 2016 and of the Authority's expenditure and income for the year then ended;
- gave a true and fair view of the financial transactions of the Pension Fund during the year ended 31 March 2016 and the amount and disposition of the Fund's assets and liabilities as at 31 March 2016 other than liabilities to pay pensions and other benefits after the end of the scheme year; and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2015/16.

Issue of value for money conclusion

In our audit report for the year ended 31 March 2016 issued on 22 September 2016 we reported that, in our opinion, except for the matters outlined in the basis for qualified conclusion paragraph, the London Borough of Bromley had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2016.

Certificate

In our report dated 22 September 2016, we explained that we could not formally conclude the audit on that date until the previous auditor had completed consideration of matters brought to his attention by a local authority elector relating to 2012/13. We have now received the previous auditor's consideration of these matters and the certificates on the 2012/13, 2013/14 and 2014/15 financial statements.

No matters have come to our attention since 22 September 2016 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 accounts of the London Borough of Bromley in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.



Philip Johnstone

for and on behalf of KPMG LLP, Statutory Auditor
Chartered Accountants
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