

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LONDON BOROUGH OF LEWISHAM (the "Authority")**

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

In our audit report for the year ended 31 March 2017 issued on 22 September 2017 we reported that, in our opinion:

- the financial statements present a true and fair view of the financial position of the Authority and Group as at 31 March 2017 and the Authority's and Group's expenditure and income for the year then ended; and
- the financial statements have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2016/17 and applicable law.

### **Issue of audit opinion on the pension fund financial statements**

In our audit report for the year ended 31 March 2017 issued on 22 September 2017 we reported that, in our opinion:

- the pension fund's financial statements present a true and fair view of the financial transactions of the pension fund during the year ended 31 March 2017 and the amount and disposition at that date of the fund's assets and liabilities; and
- the pension fund's financial statements have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2016/17 and applicable law.

### **Conclusion on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources**

In our audit report for the year ended 31 March 2017 issued on 1 February 2018 we reported that, on the basis of our work, we are satisfied that the Authority put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2017.

### **Certificate**

In our report dated 22 September 2017, we explained that we could not formally conclude the audit on that date until:

- We have completed our work to give our conclusion on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources. We have now completed this work.
- We had completed the work necessary to issue our Whole of Government Accounts (WGA) Component Assurance statement. We have now completed this work.
- We had completed our consideration of objections brought to our attention by local authority electors under Section 27 of the Local Audit and Accountability Act 2014. These matters have now been dealt with.
- We had issued our opinion on the Pension Fund financial statements included in the Pension Fund Annual Report of Lewisham pension fund. Our opinion has now been issued.

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 conclusion on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources.

We certify that we have completed the audit of the financial statements of the Authority 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 on behalf of the Comptroller and Auditor General.

*Darren Wells*

Darren Wells Key Audit Partner  
for and on behalf of Grant Thornton UK LLP, Local Auditor

Crawley

4 March 2021