

Independent auditors' report to the Members of the London Borough of Bromley

Issue of opinion on the statement of accounts

In our audit report for the year ended 31 March 2014 issued on 22 September 2014, we reported that, in our opinion, the statement of accounts:

- gave a true and fair view of the state of the Authority's affairs as at 31 March 2014 and of the Authority's income and expenditure and cash flows for the year then ended; and
- had been properly prepared in accordance with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2013/14 and the CIPFA Service Reporting Code of Practice 2013/14.

Issue of opinion on the pension fund accounting statements

In our audit report for the year ended 31 March 2014 issued on 22 September 2014, we reported that, in our opinion, the pension fund accounting statements:

- gave a true and fair view of the financial transactions of the Pension Fund during the year ended 31 March 2014, and the amount and disposition of the fund's assets and liabilities as at 31 March 2014; and
- had been properly prepared in accordance with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2013/14.

Issue of value for money conclusion

In our audit report for the year ended 31 March 2014 issued on 22 September 2014, we reported that in our opinion, on the basis of our work, having regard to the guidance on the specified criteria published by the Audit Commission on 15 October 2013 we were satisfied that, in all significant respects, London Borough of Bromley put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2014.

Certificate

In our report dated 22 September 2014 we explained that the audit could not be formally concluded on that date because there was an outstanding matter in relation to an objection related to the Authority's parking enforcement contract and the lawfulness of its performance targets.

Furthermore, two further objections were received. The first related to the Authority's funding of London Councils specifically for the provision of the Parking on Private Land Appeals service. The second related to the lawfulness of fees charged in the recovery of parking / traffic debts under warrant by bailiffs.

We have responded to this objection on the 2013/14 statement of accounts.

No other matters have come to our attention, since the date of our audit report for the year ended 31 March 2014 issued on 22 September 2014 that would have resulted in a different opinion on the statement of accounts, pension fund accounting statements or value for money arrangements conclusion being issued.

We certify that we have completed the audit of the accounts of the London Borough of Bromley in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.



Katy Elstrup (Senior Statutory Auditor)
For and on behalf of PricewaterhouseCoopers LLP
Appointed auditors
London
15 December 2016