

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 2012 issued on 27 September 2012, we reported that, in our opinion, the statement of accounts:

- gave a true and fair view, in accordance with the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom and the CIPFA Service Reporting Code of Practice 2011/12, of the state of the Authority affairs as at 31 March 2012 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 2011/12 and the CIPFA Service Reporting Code of Practice 2011/12.

Issue of audit opinion on the pension fund's accounting statements

In our audit report for the year ended 31 March 2012 issued on 27 September 2012 we reported that, in our opinion, the pension fund's accounting statements:

- gave a true and fair view, in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom, of the financial transactions of the Pension Fund during the year ended 31 March 2012, and the amount and disposition of the fund's assets and liabilities as at 31 March 2012; and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2011/12.

Issue of value for money conclusion

In our audit report for the year ended 31 March 2012 issued on 27 September 2012, 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 in October 2011, we were satisfied that, in all significant respects, the London Borough of Bromley has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2012.

Certificate

In our report dated 27 September 2012 we explained that the audit could not be formally concluded on that date as we had not yet signed our opinion on the Annual Report of the Pension Fund. This matter has now been dealt with. 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 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 Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.



Janet Dawson
For and on behalf of PricewaterhouseCoopers LLP
Appointed auditors
London

18 October 2012