

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 2017 issued on 27 September 2017 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 2017 and of its 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 2017 and the amount and disposition of the fund's assets and liabilities as at 31 March 2017; and
- had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2016/17.

Matters on which we are required to report by exception

In our audit report for the year ended 31 March 2017 issued on 27 September 2017 we had nothing to report in respect of the matters that we are required to report on by exception.

Issue of value for money conclusion – qualified conclusion

In our audit report for the year ended 31 March 2017 issued on 27 September 2017 we reported that, in our opinion, in all significant respects except for the matters reported in basis for qualified conclusion below, 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 2017.

Basis for qualified conclusion

During 2015/16 the Council received a report from Ofsted rating its Children's Services as 'inadequate'. The Ofsted report raised concerns that strategic leaders did not have a comprehensive understanding of the services being provided and noted that there had been a significant deterioration in the quality of services since 2010, with children being left in negative home situations for too long because of a poor understanding of the risk identification and reduction process. During 2016/17 Ofsted issued two further monitoring reports that identified areas where some improvements had occurred, and some areas where it considered that progress had not met the expectations stated within the local authority's action plan. The Council had appointed a new management team and improved the timeliness of several services. However, the majority of these actions were made late in 2016/17 and were not in place for the entirety of the year.

Certificate

In our report dated 27 September 2017, we explained that we could not formally conclude the audit on that date until we had completed our consideration of matters brought to our attention by local authority electors under the Local Audit and Accountability Act 2014, relating to the year ending 31 March 2017.

We have now completed this work. 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 qualified value for money conclusion.

We certify that we have completed the audit of the financial statements 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.

A handwritten signature in dark ink, appearing to read 'P. Johnstone', written in a cursive style.

Philip Johnstone for and on behalf of KPMG LLP

Statutory Auditor

Chartered Accountants

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London

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7 April 2022