

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LONDON BOROUGH OF SUTTON

AUDIT COMPLETION CERTIFICATE

In our audit report dated 27 February 2025 we stated that we could not certify that we had completed the audit of London Borough of Sutton (the "Authority") for the year ended 31 March 2024 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice published by the National Audit Office (the "NAO") in November 2024 on behalf of the Comptroller and Auditor General (the "NAO Code of Audit Practice").

We could not certify completion at 27 February 2025 because at that date:

- we had not yet completed our work in respect of the Authority's Whole of Government Accounts consolidation pack for the year ended 31 March 2024 because we had not received confirmation from the NAO that the NAO's audit of the Whole of Government Accounts was complete

Following receipt of the confirmation from the NAO that the NAO's audit of the Whole of Government Accounts is complete, we have now completed our work in respect of the Authority's Whole of Government Accounts consolidation pack for the year ended 31 March 2024.

No matters have come to our attention since the date of our audit report, 27 February 2025, that would have had an impact on our reporting by exception on whether we had identified any significant weaknesses in the arrangements that have been made by the Authority to secure economy, efficiency and effectiveness in its use of resources.

CERTIFICATE OF COMPLETION OF THE AUDIT

We certify that we have completed the audit of the accounts of London Borough of Sutton for the year ended 31 March 2024 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES

This report is made solely to the members of the Authority, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the members of the Authority, as a body, those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the members of the Authority, as a body, for our audit work, for this report, or for the opinions we have formed.



Joanne Lees

for and on behalf of KPMG LLP

Chartered Accountants

15 Canada Square
London
E14 5GL

12 February 2026