

Independent auditor's report to the members of City of Westminster Council

Issue of audit opinion on the financial statements

In his audit report for the year ended 31 March 2010 issued on 30 September 2010 the previous auditor reported that, in his opinion, the financial statements:

- gave a true and fair view of the financial position of the Authority and the Group as at 31 March 2010 and of the Authority's and the Group's expenditure and income for the year then ended; and
- gave a true and fair view of the financial transactions of the Pension Fund during the year ended 31 March 2010 and the amount and disposition of the fund's assets and liabilities as at 31 March 2010, other than liabilities to pay pensions and other benefits after the end of the scheme year.

Issue of value for money conclusion

In his audit report for the year ended 31 March 2010 issued on 30 September 2010 the previous auditor reported that, in his opinion, in all significant respects, the City of Westminster Council made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2010.

Certificate

In his report dated 30 September 2010, the previous auditor explained that he could not formally conclude the audit on that date until:

- he had given an opinion on the accounting statements of the pension fund included in the Pension Fund Annual Report of City of Westminster Pension Fund; and
- he had completed his consideration of matters brought to his attention by a local authority elector.

The previous auditor issued his opinion on the accounting statements of the pension fund included in the Pension Fund Annual Report so that the Pension Fund Annual Report could be published by the deadline of 1 December 2010, in accordance with the Local Government Pension Scheme (Administration) Regulations 2008.

We have completed our consideration of the objections to the City of Westminster Council's 2009/10 financial statements. No matters have come to our attention since the previous auditor's report on 30 September 2010 that would have a material impact on the financial statements on which he gave an unqualified opinion and value for money conclusion.

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

A handwritten signature in black ink, appearing to read 'A. Sayers', with a horizontal line drawn underneath it.

Andrew Sayers

for and on behalf of KPMG LLP, Statutory Auditor
Chartered Accountants
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20 January 2016