

The audit of the 2023-24 financial statements has been completed and the audit opinion is included within the published financial statements.

Our auditors, KPMG, have not been able to issue a certificate of completion of the audit because:

‘As at the date of this audit report, we have not yet completed our work in respect of the Authority’s Whole of Government Accounts consolidation pack for the year ended 31 March 2024. Until we have completed this work, we are unable to certify that we have completed the audit of the financial statements of the 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 NAO Code of Audit Practice.’