

## INDEPENDENT AUDITOR'S REPORT TO THE MAYOR OF THE GREATER LONDON AUTHORITY

### Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2023 issued on 27 February 2024 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of the Greater London Authority and Group as at 31 March 2023 and of its expenditure and income for the year then ended; and
- had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 as amended by the update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022).

### Issue of value for money conclusion on the Greater London Authority's arrangements for securing economy, efficiency and effectiveness in the use of resources

In our audit report for the year ended 31 March 2023 issued on 27 February 2024 we reported that, in our opinion, in all significant respects, the Greater London Authority had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2023.

### Certificate

In our report dated 27 February 2024, we explained that we could not formally conclude the audit on that date until we had completed the work necessary to issue our assurance statement in respect of the authority's Whole of Government Accounts consolidation pack. The NAO as group auditor has confirmed that no further assurances will be required from us as component auditors of the Greater London Authority and Group.

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 value for money conclusion.

We certify that we have completed the audit of the accounts of the Greater London Authority and Group in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.



Janet Dawson (Key Audit Partner)  
Ernst & Young LLP (Local Auditor)  
London  
17 December 2024