

AUDITORS CERTIFICATE WHERE THE OPINION PREVIOUSLY ISSUED IN ADVANCE OF CLOSURE OF THE AUDIT

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 2021 issued on 06 October 2021 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 2021 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 2020/21

Certificate

Delay in certification of completion of the audit

In our report dated 06 October 2021 we explained that we could not formally conclude the audit and issue an audit certificate until we had completed the work necessary to issue our assurance certificate in respect of the Authority's Whole of Government Accounts consolidation pack. This assurance statement has now been issued and the NAO as group auditor has confirmed that no further assurances will be required from us as component auditors of the Greater London Authority.

We also explained that we could not formally conclude the audit and issue an audit certificate until we had issued our Auditor's Annual Report, including our commentary on your value for money arrangements. This report has now been issued.

We are required to consider whether any matters have come to our attention that might have a material effect on our opinion from the date we issued our auditor's report.

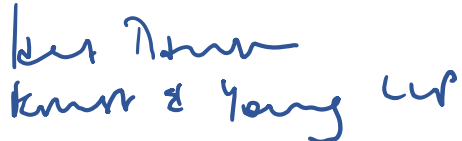
In the 2021/22 financial statements the authority made eleven prior period adjustments as disclosed in note 1 to those financial statements.

Ten of these prior period adjustments relate to errors identified within the London Legacy Development Corporation (LLDC) financial statements which are consolidated into the group accounts. The adjustments have been made by restating each of the affected financial statement line items for prior periods. The explanation and tables included in note 1 to the Greater London Authority Statement of Accounts 2021/22 summarise the impacts on the Group's consolidated financial statements for the aforementioned LLDC adjustments (PYA 1 to PYA 10).

In addition to the prior period adjustments made within LLDC's accounts, there is also one prior year adjustment made to the GLA group disclosures as a result of an error on consolidation in the prior year (PYA 11).

No other 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 no matters have come to our attention that would have resulted in a different opinion on the financial statements or additional exception reporting on significant weaknesses in the Authority's value for money arrangements.

We certify that we have completed the audit of the accounts of the Greater London Authority 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
13 November 2023*