

**Audited 2023/24 Statement of Accounts.**

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, stating that:

'We are unable to certify that we have completed the audit of the financial statements of the Royal Borough of Kingston Upon Thames 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 for the following reasons:

- 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;
- Under Auditor Guidance Note 07 – Auditor Reporting, issued by the NAO in November 2024, we are required to give an opinion on the consistency of the financial statements of the Pension Fund included in the Authority's Pension Fund Annual Report with the Pension Fund financial statements included in the Authority's Statement of Accounts. As the Authority has not yet prepared the Pension Fund Annual Report, we have not issued our report on the financial statements included in the Pension Fund Annual Report; and
- The certification of completion of the audit has not yet been issued in respect of the years ended 31 March 2022 and 31 March 2023.'