

INDEPENDENT AUDITOR'S REPORT TO THE COMMISSIONER OF POLICE OF THE METROPOLIS

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2017 issued on 26 July 2017, we reported that, in our opinion:

- the financial statements present a true and fair view of the financial position of the Commissioner of Police of the Metropolis as at 31 March 2017 and of its expenditure and income for the year then ended; and
- the financial statements had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2016/17 and applicable law.

Conclusion on the Commissioner of Police of the Metropolis' arrangements for securing economy, efficiency and effectiveness in its use of resources

In our audit report for the year ended 31 March 2017 issued on 26 July 2017 we reported that, in our opinion, in all significant respects, the Commissioner of Police of the Metropolis had put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2017.

Certificate

In our report dated 26 July 2017, we explained that we could not formally conclude the audit on that date until we had completed the work necessary to issue our Whole of Government Accounts (WGA) Component Assurance statement for the Mayor's Office for Policing and Crime and the Commissioner of Police of the Metropolis for the year end 31 March 2017. We have now completed this work.

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 conclusion on the Commissioner of Police of the Metropolis' arrangements for securing economy, efficiency and effectiveness in its use of resources.

We certify that we have completed the audit of the financial statements of the Commissioner of Police of the Metropolis 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 on behalf of the Comptroller and Auditor General.

Paul Grady

Paul Grady
for and on behalf of Grant Thornton UK LLP, Appointed Auditor

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26 September 2017