

**Audit Completion Certificate issued to the Members of the London Borough of Harrow for the year ended 31 March 2021**

In our auditor’s report dated 26<sup>th</sup> January 2022, we explained that the audit could not be formally concluded until we had completed our value for money (VFM) arrangements work and the necessary work to issue our assurance statement in respect of the Council’s Whole of Government Accounts (WGA) consolidation pack. We have now completed our VFM work and have identified a significant weakness. We are therefore reporting on an exception basis that we are not satisfied that the expected VFM arrangements were in place for the year ending 31 March 2021. We have also completed the work required on WGA.

No matters have come to our attention since 26<sup>th</sup> January 2022 that would have a material impact on the financial statements on which we gave our unqualified opinion.

**The Council’s arrangements for securing economy, efficiency and effectiveness in its use of resources**

We are required to report to you if, in our opinion, we are not satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2021.

On the basis of our work, having regard to the guidance issued by the Comptroller and Auditor General in January 2023, we have identified the following significant weakness in the Council’s arrangements for the year ended 31 March 2021:

<b>Significant weakness in arrangements</b>	<b>Recommendation</b>
<p><b>Governance arrangements in relation to allegations of fraud and corruption</b></p> <p>We identified a significant weakness in respect of the Council’s governance arrangements for gaining assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud.</p>	<p>We recommend the Council fully implements all of the recommendations identified by the independent review and by its own internal audit as quickly as possible.</p>

**Certificate**

We certify that we have completed the audit of the London Borough of Harrow for the year ended 31 March 2021 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.



**Suresh Patel**

Key Audit Partner

For and on behalf of Mazars LLP

Date: 1 December 2023

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London

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