

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST SUSSEX COUNTY COUNCIL

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2024 issued on 21 February 2025 we reported that we could not express an opinion on the financial statements.

Issue of audit opinion on the pension fund financial statements

In our audit report for the year ended 31 March 2024 issued on 21 February 2025 we reported that, in our opinion the pension fund's financial statements:

- gave a true and fair view of the financial transactions of the pension fund during the year ended 31 March 2024 and the amount and disposition of the fund's assets and liabilities as at 31 March 2024; and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24.

Certificate

In our report dated 21 February 2025, we explained that we could not formally conclude the audit and issue an audit certificate until the NAO as group auditor has confirmed that no further assurances will be required from us as component auditors of West Sussex County Council. This confirmation has now been received.

No matters have come to our attention since that date that would have resulted in 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 West Sussex County Council 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.



Ben Lazarus (Key Audit Partner)
Ernst & Young LLP (Local Auditor)
London
3 September 2025