

**REPORT FOR:****Governance, Audit and Risk  
Management Committee (GARM)****Date:**

4 April 2013

**Subject:****INFORMATION REPORT**  
Audit Opinion Plan 2012-13**Responsible Officer:**

Simon George, Director of Finance &amp; Assurance

**Exempt:**

No

**Enclosures:**Appendix 1 – Audit Opinion Plan 2012-13  
Appendix 2 – Pension Fund Annual Report Audit  
Plan 2012-13  
Appendix 3 – Audit Report on Grant Certification  
2011-12**Section 1 – Summary and Recommendations**

This Report provides the Committee with the opportunity to see the 2012-13 Accounts Audit Opinion Plan 2012-13 and the Pension Fund Annual Report Audit Plan 2012-13.

**Recommendations:**

The Committee is asked to note:

1. The 2012-13 Accounts Audit Opinion Plan and Pension Fund Annual Report Audit Plan; and
2. The Grants Certification Report for 2011-12.

To keep the Committee informed of planned work.

## **Section 2 – Report**

### **Audit Plan for 2012-13**

1. The Accounts Opinion Audit Plan provides the Council with clarity about how the external audit of the accounts for 2012-13 will be conducted and highlights the key audit risks. It is an extremely useful document, as it will help the Council to plan and prioritise its work on the accounts. It also gives the Committee early sight of the issues that will be pertinent.
2. The Committee is asked to consider the plan and in particular the key audit risks. The External Auditor has already carried out some preparatory work for the audit of the 2012-13 accounts, and the Council is working to address the key audit risks.

### **Grant Certification 2011-12**

3. The Report on Grant Certifications in relation to 2011-12 is attached as appendix 3 to this report. Four grant claims and returns were certified for 2011-12 of which two resulted in a qualified opinion.

### **Section 3 - Financial Implications**

4. There are no direct financial implications arising from this report.

### **Section 4 - Equalities Implications**

5. There are no equalities implications.

### **Section 5 - Corporate Priorities**

6. The Statement of Accounts provides assurance that the Council has managed and delivered its finances in accordance with its approved plans and budget.

## **Section 6 – Statutory clearance**

Name: Julie Alderson



Chief Financial Officer  
(as at sign-off date)

Date: 15<sup>th</sup> March 2013

## **Section 7 - Contact Details and Background Papers**

**Contact:** Julie Alderson tel: 0208 424 1269 (ext. 5269 direct)

**Background Papers:** None