

**REPORT FOR: GOVERNANCE, AUDIT
AND RISK
MANAGEMENT
COMMITTEE**

Date of Meeting:	29 March 2012
Subject:	INFORMATION REPORT Audit Opinion Plan 2011-12
Responsible Officer:	Julie Alderson, Interim Corporate Director Resources
Exempt:	No
Enclosures:	Appendix 1 - Accounts Opinion Audit Plan 2011-12 Appendix 2 - Pension Fund Annual Report Audit Plan 2011 -12 Appendix 3 - Audit Report on Grants Certification 2010-11

Section 1 – Summary and Recommendations

This Report provides the Committee with the opportunity to see the 2011-12 Accounts Audit Opinion Plan 2011-12 and the Pension Fund Annual Report Audit Plan 2011-12.

Recommendations:

The Committee is asked to note:

- (i) the 2011-12 Accounts Audit Opinion Plan and Pension Fund Annual Report Audit Plan
- (ii) the Grants Certification Report for 2010 -11

To keep the Committee informed of current issues in relation to the Audit of the Council's Accounts.

Section 2 – Report

Audit Plan for 2011-12

1. The Accounts Opinion Audit Plan provides the Council with clarity about how the external audit of the accounts for 2011-12 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 Audit has already carried out some preparatory work for the audit of the 2011-12 accounts, and the Council is working to address the key audit risks.
3. Committee will receive a verbal presentation of the report.

Grant Certifications 2010-11

4. The Report on Grant Certifications in relation to 2010-11 is attached as appendix 3 to this report. Eight grant claims and returns were certified for 2010-11 of which five resulted in an unqualified opinion. Adjustments were made to three grant claims, only one of which resulted in a financial impact (an increase of £2,000). These mainly related to incorrect information kept on the system and are being followed up by the relevant officers.

Financial Implications

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

Section 3 - Statutory Officer Clearance

Name: Julie Alderson Chief Financial Officer

Date: 12 March 2012

Name: Jessica Farmer on behalf of the
Monitoring Officer

Date: 12 March 2012

Section 4 - Contact Details and Background Papers

Contact: Jennifer Hydari: Divisional Director Finance and Procurement.

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Background Papers: None.