

# Audit Committee

## External Audit Plan 2011/12 and Certification of Grant Claims and Returns 2010/11

18<sup>th</sup> April 2012

### Report of Head of Financial Services

#### PURPOSE OF REPORT

To inform and seek the Committee's comments on the external auditor's plan for the audit of the 2011/12 accounts and to inform the Committee of the auditor's Certification of Grant Claims and Returns report 2010/11.

**This report is public**

#### RECOMMENDATIONS

- (1) That Members consider and comment on the External Auditor's Audit Plan for 2011/12 as appropriate.
- (2) That the Certification of Grant Claims and Returns 2010/11 report is noted.

#### 1.0 Introduction

1.1 Part of the Audit Committee's terms of reference is expressed as:

*"To comment on the scope and depth of external audit work and to ensure it gives value for money."* (Constitution part 3, section 7, § 8.4)

#### 2.0 External Auditor's Audit Plan for 2011/12

2.1 A copy of the plan is attached for Members' consideration and comment.

#### 3.0 Certification of Grant Claims and Returns 2010/11

3.1 As part of their 2010/11 accounts work, the Council's external auditors KPMG undertook the audit and certification of the following grant claims and returns:

- Housing and Council Tax benefit
- National non-domestic rates
- Housing subsidy base data
- Housing subsidy
- Pooling of housing capital receipts
- Disabled facilities grant

3.2 KPMG's report into the audit is attached for Members' consideration.

#### 4.0 Details of Consultation

4.1 The proposed Audit Plan 2011/12 and the Certification of Grant Claims and Returns report have been considered by the Council's statutory officers and other members of Management Team.

**5.0 Options and Options Analysis (including risk assessment)**

5.1 The option available to Members is to comment as desired on the External Auditor's plan. The Certification of Grant Claims and Returns report is presented for noting.

<b>CONCLUSION OF IMPACT ASSESSMENT</b> (including Diversity, Human Rights, Community Safety, Sustainability and Rural Proofing) None identified	
<b>FINANCIAL IMPLICATIONS</b> None directly arising from this report	
<b>SECTION 151 OFFICER'S COMMENTS</b> The Section 151 Officer has been consulted and has no further comments	
<b>LEGAL IMPLICATIONS</b> None directly arising from this report.	
<b>MONITORING OFFICER'S COMMENTS</b> The Monitoring Officer has been consulted and has no further comments	
<b>BACKGROUND PAPERS</b>	<b>Contact Officer:</b> Derek Whiteway <b>Telephone:</b> 01524 582028 <b>E-mail:</b> <a href="mailto:dwhiteway@lancaster.gov.uk">dwhiteway@lancaster.gov.uk</a> <b>Ref:</b> aud/audcomm/120418/EAPlan