



London Borough of Hammersmith & Fulham

AUDIT, PENSIONS AND STANDARDS COMMITTEE

14th February 2013

EXTERNAL AUDIT PLAN 2012/13

Report of the Executive Director of Finance and Corporate Governance

Open Report

Classification - For Information

Key Decision: No

Wards Affected: All

Accountable Executive Director: Jane West, Executive Director of Finance and Corporate Governance

Report Author: Christopher Harris, Head of Corporate Accountancy and Capital

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1. EXECUTIVE SUMMARY

- 1.1. This report details the 2012/13 External Audit Plan as set-out by the Council's newly appointed auditor, KPMG. The plan (Appendix 1) describes how the auditor will deliver the financial statements audit work and sets out their approach to value for money (VFM) work for 2012/13.
- 1.2. The financial statements audit will focus on the following significant areas:
 - Property, Plant and Equipment;
 - Cash; and
 - Pension Costs and Liabilities.
- 1.3. The report is presented by KPMG.

2. RECOMMENDATIONS

- 2.1. To note the 2012/13 Audit Plan as put forward by KPMG.

3. REASONS FOR DECISION

- 3.1. Not applicable.

4. INTRODUCTION AND BACKGROUND

4.1. Not applicable.

5. PROPOSAL AND ISSUES

5.1. Not applicable.

6. OPTIONS AND ANALYSIS OF OPTIONS

6.1. Not applicable.

7. CONSULTATION

7.1. Not applicable.

8. EQUALITY IMPLICATIONS

8.1. Not applicable.

9. LEGAL IMPLICATIONS

9.1. Not applicable.

10. FINANCIAL AND RESOURCES IMPLICATIONS

10.1. Not applicable.

11. RISK MANAGEMENT

11.1. Not applicable.

12. PROCUREMENT AND IT STRATEGY IMPLICATIONS

12.1. Not applicable.

LOCAL GOVERNMENT ACT 2000

LIST OF BACKGROUND PAPERS USED IN PREPARING THIS REPORT

No.	Description of Background Papers	Name/Ext of holder of file/copy	Department/ Location
1.	KPMG report	Christopher Harris, 020 8753 6440	Corporate Accountancy and Capital, 2 nd Floor, Hammersmith Town Hall Extension

LIST OF APPENDICES:

Appendix 1 – KPMG/London Borough of Hammersmith and Fulham External Audit Plan 2012/13