

<b>REPORT TITLE</b>	
EXTERNAL AUDITOR'S ANNUAL AUDIT LETTER TO MEMBERS 2012/13	
<b>REPORT OF</b>	
FINANCIAL ADVISER	
<b>FOR SUBMISSION TO</b>	<b>DATE</b>
AUTHORITY MEETING	12 DECEMBER 2013
<b>1. SUMMARY OF REPORT</b>	
<p>This report provides a summary of the main findings and conclusions of the Auditor's Annual Audit Letter to Members of the Authority.</p>	
<b>2. RECOMMENDATIONS</b>	
<p>The Authority is requested to note the findings and recommendations of the 2012/13 Annual Audit Letter.</p>	
<b>Signed by the Financial Adviser:</b>	
<b>Agreed by Mike O'Donnell</b>	
<b>Date: 3<sup>rd</sup> December 2013</b>	

### **3. Introduction**

3.1 The purpose of the Annual Audit Letter is to summarise for Members and external stakeholders the main findings and conclusions from the annual audit undertaken by KPMG LLP. All the issues in the letter have been previously reported.

3.2 The letter is attached to this report.

### **3.3 Key Messages**

3.3.1 An unqualified audit opinion was issued on the 2012/13 accounts on 26 September 2013. This was before the deadline of 30 September set out in the Accounts and Audit Regulations 2011. The auditors reported two audit differences in the accounts of LondonWaste Ltd which the Authority decided not to amend in its Group Accounts statement as the impact was not material to the financial statements of the Authority.

3.3.2 The review of the Authority's Annual Governance Statement concluded that it was consistent with the auditors' understanding.

3.3.3 Additionally, an unqualified audit opinion was issued on the Authority's Whole of Government Accounts return on 27 September 2013. This was before the deadline of 4 October.

3.3.4 There are no matters arising from the Value For Money work that the Auditor needs to report.

3.3.5 Owing to need to consider matters brought to their attention by local electors, KPMG are unable to issue a certificate and formally conclude the 2012/13 audit. There are however, no unresolved matters that they consider materially affect the audit opinion and Value for Money conclusion.

3.3.6 Appendix 1 of the letter sets out a summary of reports issued during the year.

### **4. Comments of the Legal Adviser**

4.1 The Legal Adviser has been consulted on this report and has no comments to add.

**Local Government Act 1972 - Section 100 as amended**

Documents used in the preparation of this report:-

District Auditor's Annual Audit Letter to Members October 2013  
Letter from

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