

17 October 2012

The Members of the London Borough Brent
Town Hall
Forty Lane
Wembley
HA9 9HD

Direct line

0844 798 5784

Email

a-white@audit-commission.gov.uk

Ladies and Gentlemen

London Borough of Brent Annual Audit Letter 2011/12

I am pleased to submit my Annual Audit Letter which summarises the results of my 2011/12 audit work.

Audit Work

On 27 September 2012 I presented my Annual Governance Reports to the Audit Committee. These reports set out the findings of my audits of the financial statements of the Council and its Pension Fund. I do not repeat my detailed findings in this letter.

In my reports I noted that the Council responded positively to the recommendations I made last year. The Council made significant improvements in its ability to produce accurate and timely financial statements and has strengthened its arrangements to deliver value for money.

Like all public sector bodies, the Council continues to face severe financial constraints and increasing demand for services. Strong financial management remains a key priority. I made a number of recommendations in my reports, which management have agreed. These focus on embedding good financial reporting, risk management and procurement arrangements.

Following the Audit Committee, on 28 September 2012 I:

- issued unqualified opinions on the 2011/12 financial statements of the Council and the Pension Fund; and
- concluded that you made proper arrangements to secure economy, efficiency and effectiveness in your use of resources in 2011/12.

Having completed my audit work, on 5 October 2012 I

- issued my assurance statement on the Council's 2011/12 Whole of Government Accounts' consolidation pack; and
- certified the completion of the 2011/12 audit.

Closing remarks

I have agreed this letter with the Acting Chief Executive and Deputy Director of Finance. I would like to thank officers, and Members of the Audit Committee, for the positive and constructive approach they have taken to what is my, and the Audit Commission Audit Practice's, last audit of the Council.

Yours sincerely

A handwritten signature in black ink, appearing to read 'A White', written in a cursive style.

Andrea White
District Auditor

Cc Ms. F. Ledden, Acting Chief Executive
Mr. M. Bowden, Deputy Director of Finance