

## Gemeente Heerhugowaard

### Presentatie commissie Bevindingen jaarrekening 2012



27 mei 2013

# Inleiding

1. Jaarstukken digitaal
2. Jaarrekeningtraject behoeft verbetering
3. Opsteldossier 2.0



# Vermogen en resultaatontwikkeling

1. Herhaalde uitgevoerde stresstest
2. Risicorapportages
3. Aanhoudende onzekerheden grondexploitaties
4. Financiële risico's taakoverdracht



# Controlebevindingen jaarrekening 2012 (1)

1. Grondexploitaties
2. Toenemende concurrentie
3. Innovatie en creativiteit: “Benen op tafelsessie”
4. Intensief overleg Real State Advisory
5. Actualisatie kostte veel tijd
6. Voorstellen college in lijn met de regelgeving
7. Aandachtspunten:
  - Vraagherstel
  - Goede scenarioplanning
  - Activering kosten
  - Parameterisering



## Controlebevindingen jaarrekening 2012 (2)

8. De Draai:
  - Marktonzekerheid
9. De Vaandel:
  - Prijsniveau
10. Verschillende afwaarderingen



## Overige punten

1. Interne beheersing: zie managementletter
2. Beheersmaatregelen binnen de automatiseringsomgeving vereisen aandacht
3. Automatisering poging tot hacking
4. Duurzaamheidsverslag:
  - Assurance
5. Gecorrigeerde fouten € 1,6 miljoen (resultaateffect € 0)
6. Kleine afwijkingen verslaglegging





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