

Granskningsrapport 2023

Lekmannarevisor i
Kommunfastigheter i Arboga AB,
Arboga kommun

2024-03-11

Till årsstämman Kommunfastigheter i
Arboga AB, organisationsnummer
556824-8925
Till fullmäktige i Arboga kommun

Granskningsrapport för år 2023

Jag, av fullmäktige i Arboga kommun utsedd lekmannarevisor, har granskat Kommunfastigheter i Arboga AB:s verksamhet.

Styrelse och VD ansvarar för att verksamheten bedrivs enligt gällande bolagsordning, ägardirektiv och beslut samt de lagar och föreskrifter som gäller för verksamheten.

Lekmannarevisorn ansvarar för att granska verksamhet och intern kontroll samt pröva om verksamheten bedrivits enligt fullmäktiges uppdrag och mål samt de lagar och föreskrifter som gäller för verksamheten.

Granskningen har utförts enligt aktiebolagslagen och kommunallagen, god revisionsordning i kommunal verksamhet och kommunens revisionsreglemente samt utifrån bolagsordning och av års/bolagsstämman fastställda ägardirektiv.

Granskningen har genomförts med den inriktning och omfattning som behövs för att ge rimlig grund för bedömning och prövning.

Jag har tagit del av protokoll, årsredovisning samt den auktoriserade revisorns revisionsberättelse och rapport om bokslutsgranskning 2023.

Jag har som underlag för min bedömning tagit del av relevanta styrdokument samt protokoll. Jag har följt styrelsens arbete genom protokoll.

Styrelsen har antagit en intern kontrollplan för 2023. Dock uppmärksammas avsaknad av riskbedömningar i flera granskade processer och brist på lämplig uppföljning i samband med kända avvikelser i genomförda kontroller.

För att säkerställa allmänhetens insyn i bolagets verksamhet är det önskvärt att öka informationsnivån i styrelsens protokoll.

Jag bedömer sammantaget att bolagets verksamhet har skötts på ett i allt väsentligt ändamålsenligt och från ekonomisk synpunkt tillfredsställande sätt.

Jag bedömer att bolagets interna kontroll har varit tillräcklig.

Arboga 2024-03-11

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Johan Wigren
Lekmannarevisor

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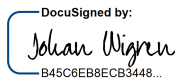
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