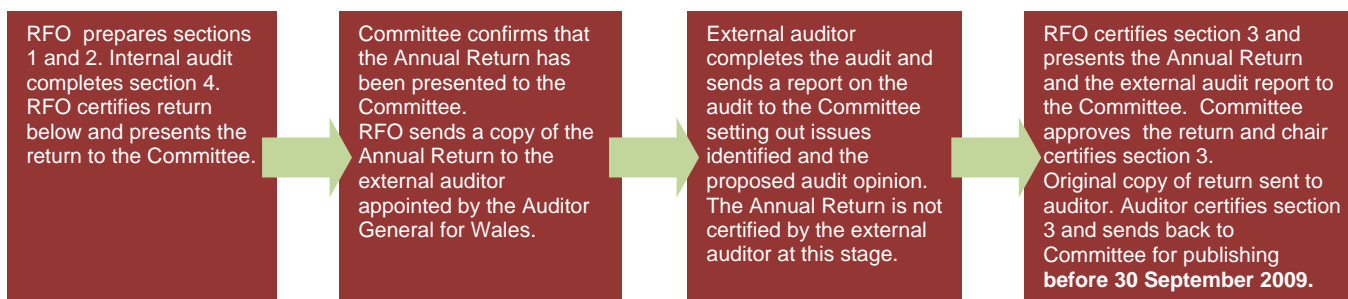


Minor joint committees in Wales Annual Return for the year ended 31 March 2009

Minor joint committees in Wales with income and expenditure below £1 million per annum may complete an annual return summarising their annual activities at the completion of each financial year. Please complete all sections highlighted in green. Incomplete or incorrect returns may require additional external audit work and incur additional costs.

Further guidance is included in section 5 and in the One Voice Wales/SLCC Guidance publication Governance and Accountability for Local Committees in Wales – A Practitioners' Guide 2011 (the Practitioners' Guide). Section 2 includes references to where the Guide has further information.

The accounts and audit arrangements follow the process as set out below. **The Responsible Financial Officer (RFO) MUST sign the certificate on this page before sending to the auditor.** Committees are requested to complete the confirmation below before submitting a copy of the Annual Return to the auditor. The RFO will certify and the Committee will approve the Annual Return and sign section 3 at the conclusion of the audit following receipt of the external auditor's report.



Responsible Financial Officer Certificate

Certificate under Regulation 8B (1) and 8B(2) Accounts and Audit (Wales) Regulations 2005 (as amended)

I certify that the accounting statements contained in section 1 of this Annual Return presents fairly the financial position of the Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2009.

Certification prior to audit:

Signature: _____

Date: _____

Committee confirmation prior to audit

The Annual Return for North Wales Residual Waste Partnership for the year ended 31 March 2009 was presented to the Committee on:

Section 1: Following certification by the Responsible Financial Officer, the accounting statements in section 1 were presented to the Committee.

Section 2: the Annual Governance Statement has been presented to the Committee. To the best of our knowledge and belief and subject to your audit findings, the responses to each statement of assurance in Section 2 are accurate, complete and represent the Committee's final responses.

Signed by Chair: _____

Name: _____

Date: _____

Please send a copy of the Annual Return, together with any additional information requested, to your appointed external auditor. Unless requested, please **do not** send any original financial records to the external auditor.

Audited and certified returns are sent back to the committee for publication or display of sections 1, 2 and 3.

Section 1 – Accounting statements for

North Wales Residual Waste Partnership

	Year ending		Notes and guidance for compilers
	31 March 2008 £	31 March 2009 £	
			Please round all figures to nearest £. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to the Committee's underlying financial records for the relevant year.
1. Balances brought forward	0	0	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to Line 7 of the previous year.
2. (+) Income from levy/principal body	0	0	Total amount of levy received or receivable in the year including funding from a sponsoring principal body
3. (+) Total other receipts	0	79,316	Total income or receipts recorded in the cashbook minus the income recorded in line 2. Include any grants received here.
4. (-) Staff costs	0	-77,124	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the body's borrowing (if any).
6. (-) Total other payments	0	-2,192	Total expenditure or payments as recorded in the cashbook minus staff costs (Line 4) and loan interest/capital repayments (Line 5).
7. (=) Balances carried forward	0	0	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
8. (+) Debtors and stock balances	0	79,604	Income and expenditure accounts only: enter the value of debts owed to and stock balances held at the year-end.
9. (+) Total cash and investments	0	0	All accounts: The sum of all current and deposit bank accounts, cash holdings and short term investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	0	-79,604	Income and expenditure accounts only: enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	0	0	Total balances should equal Line 7 above: enter the total of (8+9–10).
12. Total fixed assets and long-term assets	0	0	The recorded current book value at 31 March of all fixed assets owned by the body and any other long-term assets – eg, loans to third parties, other investments to be held for the long term ie, more than 12 months.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

Section 2 – Annual governance statement

We acknowledge as the members of the Committee our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the Committee's accounting statements for the year ended 31 March 2009, that:

	Agreed – Yes or No*	'YES' means that the Committee:	PG Chap.
1. We have approved the accounting statements which have been prepared in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2005 (as amended) and proper practices.	YES	Prepared its accounting statements in the way prescribed by law.	6, 12
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	YES	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Committee to conduct its business or on its finances.	YES	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2005 (as amended).	YES	Has given all persons interested the opportunity to inspect and ask questions about the Committee's accounts.	6, 23
5. We have carried out an assessment of the risks facing the Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	YES	Considered the financial and other risks it faces in the operation of the Committee and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the Committee's accounting records and control systems throughout the year and have received a report from the internal auditor.	YES	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the Committee.	6, 8
7. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	N/A	Has responded to matters brought to its attention by internal and external audit.	6, 8, 23
8. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Committee and, where appropriate, have included them on the accounting statements.	YES	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Section 4 – Annual internal audit report to

North Wales Residual Waste Partnership

The Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2009.

The internal audit has been carried out in accordance with the Committee's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Committee.

	Agreed? Yes/No*/Not covered**
A Appropriate books of account have been properly kept throughout the year.	YES
B The Committee's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	YES
C The Committee assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	NOT COVERED
D The annual precept requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	N/A
E Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	N/A
F Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	N/A
G Salaries to employees and allowances to members were paid in accordance with Committee approvals, and PAYE and NI requirements were properly applied.	YES
H Asset and investment registers were complete and accurate, and properly maintained.	N/A
I Periodic and year-end bank account reconciliations were properly carried out.	YES
J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	YES
K Trust funds (including charitable trusts) The Committee has met its responsibilities as a trustee.	N/A

For any risk areas identified by the Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:

See Note attached.

Name of person who carried out the internal audit:

David Webster

Signature of person who carried out the internal audit:

Date:

* If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

Section 5 – Guidance notes on completing the 2011 annual return

1. For guidance please read the *Practitioners' Guide* (Governance and Accountability for Local Committees: A Practitioners' Guide 2011 (Wales) - available from One Voice Wales and SLCC. It contains everything you need for the financial year-end and the statutory audit.
2. Please make sure that sections 1, 2 and 4 are completed (i.e, no empty green boxes) by the appropriate person and the certificates on page 1 are properly signed and dated. Avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are properly initialled and an explanation for them is provided to the auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited.
3. Use the checklist provided below. Use a second pair of eyes, perhaps your internal auditor or the Chair, to review your annual return for completeness before sending a copy to the auditor.
4. Make sure that the copy of the bank reconciliation you send to your auditor with the copy annual return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your Committee holds any investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to Line 9 in Section 1. More help on bank reconciliation is available in the *Practitioners' Guide**.
5. Please **explain fully** any significant variances in the accounting statements. The auditor wants to know that **you** understand the reasons for the change. Please include a relevant and quantified analysis as shown in the Practitioners' Guide examples and not just a copy of your detailed accounts.
6. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful. Please ensure that you enclose all the information that the auditor has asked for. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances this may incur additional costs for which the auditor is entitled to charge additional fees.
7. Please make sure that Section 1 adds up! Also please ensure that the balance carried forward from the previous year (Line 7 of 2010) equals the balance brought forward in the current year (Line 1 of 2011).
8. **Do not complete the External Audit Certificate in Section 3.** The external auditor completes this after the Committee approves the annual return after receiving the external auditor's matters arising report.
9. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit to the Committee.

Completion checklist – 'No' answers mean that you may not have met requirements		Done?
Initial submission to the external auditor		
Accounts	Has the RFO certified the front page (Regulation 8B (1) and 8B (2)(a)) before submission to the external auditor?	YES/NO
	Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year?	YES/NO
	Does the bank reconciliation as at 31 March 2009 agree to Line 9?	YES/NO
All sections	Have all green boxes in sections 1 and 2 been completed and explanations provided where needed?	YES/NO
	Has all the information requested by the external auditor been sent with this annual return? Please refer to your notice of audit and any additional schedules provided by your external auditor.	YES/NO
Final submission to the external auditor after receipt of external auditor's report on matters arising		
Accounts	Has the RFO certified section 3 (Regulation 8B (2)(b)) before the Committee approves the annual return?	YES/NO
Audit report	Has the Committee received and considered the external audit report before approving the Annual Return?	YES/NO
Approval	Has the Chair signed and dated section 3 in time to allow the auditor to certify section 3 and return to the Committee no later than 30 September 2009?	YES/NO

Note on Section 4 - Internal Audit

During the time covered the NWRWP did not have its own separate books of account, bank accounts, payroll etc. They were all part of the Flintshire accounts.

As such they were subject to the Flintshire Finance Procedure Rules and the same level of control as the rest of the Flintshire financial systems.

During 2008/09 the Flintshire financial systems, risk management and payroll were audited by Internal Audit, however the NWRWP risk register was not covered.

The Annual Internal Audit report relies on the overall work completed at that time.