

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **AUDIT COMMITTEE**

DATE: **WEDNESDAY, 13 MARCH 2013**

REPORT BY: **HEAD OF FINANCE**

SUBJECT: **AUDIT OF FINANCIAL STATEMENTS 2011/12 –
ISSUES RAISED**

1.00 PURPOSE OF REPORT

1.01 To outline the Council's response to the Wales Audit Office (WAO) report 'Audit of Financial Statements 2011/12' and to present to Members an 'action plan' of how issues raised in the report will be addressed.

2.00 BACKGROUND

2.01 As part of the final accounts process, the WAO present an ISA 260 report 'Audit of Financial Statements' every year to the Audit Committee upon the conclusion of the audit of the Council's Statements of Accounts. The ISA (International Standards on Auditing) 260 requires the auditor to communicate relevant matters relating to the audit of the financial statements to those charged with governance of the entity.

2.02 The 'Audit of Financial Statements 2011/12' was presented by the WAO to the Audit Committee and Council on 25th September 2012.

3.00 CONSIDERATIONS

3.01 Appendix 1 to this report is the Council's Statement of Accounts Action Plan 2012/13 which summarises:

- The issues raised in the WAO report
- The Council's response to those issues
- Progress made to date in responding to those issues highlighted
- Further actions planned to respond to those issues raised

4.00 RECOMMENDATIONS

4.01 Members note the report and action plan

5.00 FINANCIAL IMPLICATIONS

None.

6.00 ANTI POVERTY IMPACT

None.

7.00 ENVIRONMENTAL IMPACT

None.

8.00 EQUALITIES IMPACT

None.

9.00 PERSONNEL IMPLICATIONS

None.

10.00 CONSULTATION REQUIRED

None required.

11.00 CONSULTATION UNDERTAKEN

None.

12.00 APPENDICES

Appendix 1 – Statement of Accounts Action Plan 2012/13

**LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985
BACKGROUND DOCUMENTS**

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