

**FLINTSHIRE COUNTY COUNCIL**

**REPORT TO:**           **FLINTSHIRE COUNTY COUNCIL**

**DATE:**                 **WEDNESDAY, 25 SEPTEMBER 2013**

**REPORT BY:**         **HEAD OF FINANCE**

**SUBJECT:**            **STATEMENT OF ACCOUNTS 2012/13**

**1.00**    **PURPOSE OF REPORT**

1.01    To seek Members' approval of the final Statement of Accounts for 2012/13.

**2.00**    **BACKGROUND**

2.01    The statutory deadline for the approval of the Statement of Accounts is 30th September.

**3.00**    **CONSIDERATIONS**

3.01    The audit of the 2012/13 accounts is now substantially completed. The statutory audit completion notice will be reported in the press in due course.

3.02    As part of the final accounts process, Wales Audit Office presented to the Audit Committee on 25th September 2013 the ISA 260 reports 'Audit of the Financial Statements - Flintshire County Council' and 'Audit of the Financial Statements - Clwyd Pension Fund', attached (appendices B and C respectively). 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.

3.03    During the audit, a number of changes to the draft Statement of Accounts were agreed with Wales Audit Office and these have been incorporated into the current document, as attached (Appendix A).

3.04    If Audit Committee recommend any changes to the Statement of Accounts or wish to make any specific comments to Council, these will be tabled at the meeting.

3.05    The Letter of Representation - Flintshire County Council, and the Letter of Representation - Clwyd Pension Fund are attached (Appendices E and F respectively). The Letter of Representation requires the Council to confirm the accuracy of the audit. In such

letters, the Council confirms to the WAO that all the information contained within the financial statements is true and accurate and that all information has been disclosed.

- 3.06 If Audit Committee recommend any changes to the letters or wish to make any specific comments to Council, these will be tabled at the meeting.

**4.00 RECOMMENDATIONS**

- 4.01 Members are requested to approve the final Statement of Accounts for 2012/13.

- 4.02 Members are requested to approve; the Letter of Representation – Flintshire County Council, and the Letter of Representation – Clwyd Pension Fund.

**5.00 FINANCIAL IMPLICATIONS**

- 5.01 None.

**6.00 ANTI POVERTY IMPACT**

- 6.01 None.

**7.00 ENVIRONMENTAL IMPACT**

- 7.01 None.

**8.00 EQUALITIES IMPACT**

- 8.01 None.

**9.00 PERSONNEL IMPLICATIONS**

- 9.01 None.

**10.00 CONSULTATION REQUIRED**

- 10.01 None required.

**11.00 CONSULTATION UNDERTAKEN**

- 11.01 None required.

**12.00 APPENDICES**

- 12.01 Appendix A - Statement of Accounts 2012/13  
Appendix B - WAO report, Audit of the Financial Statements - Flintshire County Council

Appendix C - WAO report, Audit of the Financial Statements – Clwyd Pension Fund  
Appendix D - Letter of Representation - Flintshire County Council  
Appendix E - Letter of Representation - Clwyd Pension Fund

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

Various 2012/13 Final Accounts Working Papers

**Contact Officer:** Liz Thomas  
**Telephone:** 01352 702289  
**Email:** [liz.thomas@flintshire.gov.uk](mailto:liz.thomas@flintshire.gov.uk)