

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **AUDIT COMMITTEE**

DATE: **WEDNESDAY, 18 DECEMBER 2013**

REPORT BY: **HEAD OF FINANCE**

SUBJECT: **AUDIT OF FINANCIAL STATEMENTS 2012/13 –
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 2012/13' 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 ISA 260 reports 'Audit of Financial Statements' every year to the Audit Committee upon the conclusion of the audit of the Council's Statements of Accounts. One report relates to Flintshire County Council, the other to the Clwyd Pension Fund. 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 Both 'Audit of Financial Statements 2012/13' reports were presented by the WAO to the Audit Committee and Council on 25th September 2013.

3.00 CONSIDERATIONS

3.01 Appendix 1 to this report is the Council's Statement of Accounts Action Plan 2013/14 which summarises:

- The issues raised in the WAO report
- The Council's response to those issues
- Actions planned to respond to those issues raised

3.02 Officers are currently working to the action plan so that the issues raised are resolved for the 2013/14 statement of accounts.

4.00 RECOMMENDATIONS

4.01 Members note the report and action plan.

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.

12.00 APPENDICES

12.01 Appendix 1 – Statement of Accounts Action Plan 2013/14.

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

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