

## **FLINTSHIRE COUNTY COUNCIL**

**REPORT TO:**           **AUDIT COMMITTEE**

**DATE:**               **WEDNESDAY, 18 DECEMBER 2013**

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

**SUBJECT:**           **ANNUAL AUDIT LETTER**

### **1.00 PURPOSE OF REPORT**

1.01 To report to the Committee the Annual Audit Letter from the Council's Appointed Auditor, Wales Audit Office (WAO).

### **2.00 BACKGROUND**

2.01 The Appointed Auditor is required, under the Public Audit (Wales) Act 2004 to provide to Members of the Council, a summary of the key messages from his statutory responsibilities and reporting responsibilities under the code.

2.02 The letter is required to be issued by 30<sup>th</sup> November each year.

### **3.00 CONSIDERATIONS**

3.01 The Annual Audit Letter to Members of Flintshire County Council is attached.

3.02 The letter brings together key messages and relevant updates from the (unqualified) audit opinion on the financial statements for 2012/13 which was issued on 30<sup>th</sup> September 2013 and reported to the Audit Committee and Council on 25<sup>th</sup> September 2013.

3.03 The Annual Audit Letter will be incorporated into the Annual Improvement Report (AIR) which will be issued in the new year. However, as a stand alone document with a reporting date of end November, it is important to bring it to Members in this cycle.

3.04 The actions to address the issues raised by WAO in the ISA260 report to Audit Committee and Council in September are included in a separate report also on this agenda.

3.05 A representative of WAO will be present at the meeting to present the annual letter.

**4.00 RECOMMENDATIONS**

4.01 Members are asked to note the Annual Audit Letter to Members of Flintshire County Council.

**5.00 FINANCIAL IMPLICATIONS**

5.01 None directly as a result of this report.

**6.00 ANTI POVERTY IMPACT**

6.01 None directly as a result of this report.

**7.00 ENVIRONMENTAL IMPACT**

7.01 None directly as a result of this report.

**8.00 EQUALITIES IMPACT**

8.01 None directly as a result of this report.

**9.00 PERSONNEL IMPLICATIONS**

9.01 None directly as a result of this report.

**10.00 CONSULTATION REQUIRED**

10.01 None directly as a result of this report.

**11.00 CONSULTATION UNDERTAKEN**

11.01 None.

**12.00 APPENDICES**

12.01 Appendix A – Annual Audit Letter to Members of Flintshire County Council.

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

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