

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **FLINTSHIRE COUNTY COUNCIL**

DATE: **TUESDAY, 25 SEPTEMBER 2012**

REPORT BY: **HEAD OF FINANCE**

SUBJECT: **STATEMENT OF ACCOUNTS 2011/12**

1.00 PURPOSE OF REPORT

1.01 To seek Members' approval of the final Statement of Accounts for 2011/12.

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 2011/12 accounts has now been 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 2012 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 final 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 Both ISA 260 reports include a Letter of Representation, whereby the Council confirms to the WAO that all of 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:

a) the final Statement of Accounts for 2011/12

b) the Letter of Representation – Flintshire County Council

c) 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 2011/12
Appendix B - WAO report, Audit of the Financial Statements - Flintshire County Council
Appendix C - WAO report, Audit of the Financial Statements - Clwyd Pension Fund

LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985
BACKGROUND DOCUMENTS

Various 2011/12 Final Accounts Working Papers

Contact Officer: Ian Ll. Jones
Telephone: 01352 702207
Email: ian_ll_jones@flintshire.gov.uk