

3 October 2012

The Joint Managing Directors
West Lancashire Borough Council
Council Offices
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Dear Gill and Kim,

— **West Lancashire Borough Council Annual Audit Letter 2011/12**

I am pleased to submit my Annual Audit Letter which summarises my 2011/12 audit of West Lancashire Borough Council.

Financial statements

On 25 September 2012 I presented my Annual Governance Report (AGR) to the Audit and Governance Committee outlining the findings of my audit of the Council's 2011/12 financial statements. I will not replicate those findings in this letter.

Following the Audit and Assurance Committee, on 26 September 2012, I:

- issued an unqualified opinion on the Authority's 2011/12 financial statements included in the Council's Statement of Accounts;
- concluded that you have made proper arrangements to secure economy, efficiency and effectiveness in your use of resources; and
- certified completion of the audit.

Closing remarks

While this has been another challenging year for the Council I wish to thank the finance staff for their positive and constructive approach throughout the period. I also wish to thank senior management and the Audit and Governance Committee for their support and co-operation during the audit.

Please can you ensure that a copy of this letter is circulated to all Members.

Yours sincerely

Karen Murray
District Auditor