



## **AGENDA ITEM: 6**

**AUDIT AND GOVERNANCE COMMITTEE:**

**29 September 2015**

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**Report of: Borough Treasurer**

**Relevant Managing Director: Managing Director (People and Places)**

**Contact for further information: Marc Taylor (Extn. 5092)  
(E-mail: [marc.taylor@westlancs.gov.uk](mailto:marc.taylor@westlancs.gov.uk))**

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**SUBJECT: APPROVAL OF STATEMENT OF ACCOUNTS**

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Wards affected: Borough wide

### **1.0 PURPOSE OF THE REPORT**

1.1 To approve a Letter of Representation and the Council's annual Statement of Accounts.

### **2.0 RECOMMENDATIONS**

2.1 That the Letter of Representation set out in Appendix 1 be endorsed.

2.2 That the Statement of Accounts set out in Appendix 2 be approved.

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### **3.0 BACKGROUND**

3.1 A report on the Statement of Accounts for 2014-15 was considered by this Committee at its meeting in June, and subsequently a link to this statement was sent to all Members by e-mail.

3.2 The external auditors have now largely completed their audit on these accounts, and details of their findings are contained in a separate report elsewhere on this agenda.

3.3 It is part of the terms of reference of this Committee that it will approve the Council's Statement of Accounts each year. The Accounts and Audit Regulations require that this approval has to take place by 30<sup>th</sup> September.

#### **4.0 LETTER OF REPRESENTATION**

- 4.1 It is standard practice that the Council should provide its External Auditors with a Letter of Representation to confirm a range of issues in relation to the accounts, including the fact that the accounts have been properly prepared and that all relevant information has been provided.
- 4.2 A copy of this letter is contained in Appendix 1 and Members are asked to consider and endorse this document for signature by the Borough Treasurer.

#### **5.0 APPROVAL OF STATEMENT OF ACCOUNTS**

- 5.1 A copy of the unaudited annual accounts was sent to all Members after the last meeting of this Committee in June. The external auditors have presented their findings from their audit of these accounts in a separate report elsewhere on the agenda. Their report identifies a small number of changes to the accounts and that it is expected that an unqualified opinion will be provided on them. A full copy of the statement incorporating these amendments is contained in Appendix 2. Members are now asked to approve the Statement in accordance with the Accounts and Audit Regulations.

#### **6.0 SUSTAINABILITY IMPLICATIONS/COMMUNITY STRATEGY**

- 6.1 There are no significant sustainability impacts associated with this report and, in particular, no significant impact on crime and disorder. The report has no significant links with the Sustainable Community Strategy.

#### **7.0 RISK ASSESSMENT**

- 7.1 The audit of the Statement is part of the overall control framework that is designed to ensure that the Council properly accounts for the use of its assets and resources.

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#### **Background Documents**

There are no background documents (as defined in Section 100D(5) of the Local Government Act 1972) to this Report.

#### **Equality Impact Assessment**

The decision does not have any direct impact on members of the public, employees, elected members and / or stakeholders. Therefore no Equality Impact Assessment is required.

#### **Appendices**

Appendix 1 – Letter of Representation

Appendix 2 – Statement of Accounts (To follow)