

<b>Report To:</b>	Corporate Governance Committee
<b>Date of Meeting:</b>	25 January 2017
<b>Lead Member / Officer:</b>	Councillor Julian Thompson-Hill / Richard Weigh, Head of Finance
<b>Report Author:</b>	Steve Gadd, Chief Accountant
<b>Title:</b>	<b>Notification of the Certification of the 2015/16 Accounts</b>

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**1. What is the report about?**

To provide the Committee with formal notification that the audit certification process for 2015/16 Statement of Accounts has been completed.

**2. What is the reason for making this report?**

To inform members that the 2015/16 Statement of Accounts certification process has been formally concluded.

**3. What are the Recommendations?**

That members of the Corporate Governance Committee note that the audit certification process has been formally concluded in respect of the 2015/2016 Statement of Accounts (included for information as Appendix 1).

**4. Report details**

Part of the statutory audit process allows for the public inspection of the accounts and invites interested parties to raise questions and objections about transactions within the financial year and/or raise any matters relevant to the audit that they believe warrants reporting in the public interest. Questions were raised on a number of topics directly with the council and information and copies of various documents and correspondence supplied. The council fulfilled its requirements in this regard. Subsequently, some of the same issues were raised formally as objections under the same process with the Wales Audit Office on 27<sup>th</sup> September 2016. At the time the accounts were signed-off by the council in September 2016, Wales Audit Office was still in correspondence with the member of the public who had raised the objections.

It can now be confirmed that all correspondence has been concluded and matters resolved. None of the objections raised under the public inspection process resulted in changes to the figures or supporting notes disclosed in the 2015/16 accounts.

**5. How does the decision contribute to the Corporate Priorities?**

The annual external audit process underpins the financial stewardship and governance of the council and therefore supports all council services and priorities.

**6. What will it cost and how will it affect other services?**

Although there are no additional cost implications as a direct result of this report, the time taken to respond to the questions and objection involved additional staff time by both the council and WAO.

**7. What are the main conclusions of the Well-being Impact Assessment?**

Not applicable.

**8. What consultations have been carried out with Scrutiny and others?**

Wales Audit Office have kept the Head of Finance (Section 151 Officer) and other senior members of the Finance Service up to date with progress throughout the process. Finance and other council services have worked with WAO by providing all relevant information.

**9. Chief Finance Officer Statement**

The issues raised under the remit of the public inspection of the accounts did not result in any change to the accounts or any wider governance issues.

**10. What risks are there and is there anything we can do to reduce them?**

The audit process should highlight any significant risks and the management response to addressing or minimising the risk. It is important that the audit process is transparent and allows for and facilitates the public inspection process.

**11. Power to make the Decision**

Section 151 of the Local Government Act 1972 requires that the council has proper financial management arrangements in place. The Appointed Auditor is required by the Public Audit (Wales) Act 2004 to examine and certify the accounts of the council and must be satisfied that the accounts have been completed in compliance with the Accounts and Audit (Wales) Regulations 2005.