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Please contact us in Welsh or English.  
Cysylltwch â ni'n Gymraeg neu'n Saesneg.

Councillor Hugh Evans – Leader / Dr Mohammed Mehmet – Chief Executive  
Denbighshire County Council  
County Hall  
Wynstay Road  
Ruthin  
Denbighshire LL15 1YN

**Reference:** 280A2017-18

**Date issued:** 30 November 2017

Dear Hugh and Mohammed

## Annual Audit Letter Denbighshire County Council 2016-17

This letter summarises the key messages arising from my statutory responsibilities under the Public Audit (Wales) Act 2004 and my reporting responsibilities under the Code of Audit Practice.

### Denbighshire County Council complied with its responsibilities relating to financial reporting and use of resources

It is Denbighshire County Council's (the Council's) responsibility to:

- put systems of internal control in place to ensure the regularity and lawfulness of transactions and to ensure that its assets are secure;
- maintain proper accounting records;
- prepare a Statement of Accounts in accordance with relevant requirements; and
- establish and keep under review appropriate arrangements to secure economy, efficiency and effectiveness in its use of resources.

The Public Audit (Wales) Act 2004 requires me to:

- provide an audit opinion on the accounting statements;
- review the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources; and

- issue a certificate confirming that I have completed the audit of the accounts.

Local authorities in Wales prepare their accounting statements in accordance with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. This code is based on International Financial Reporting Standards.

On 28 September 2017, I issued an unqualified audit opinion on the accounting statements confirming that they present a true and fair view of the Council's financial position and transactions. My report is contained within the Statement of Accounts. The key matters arising from the accounts audit were reported to members of the Corporate Governance Committee in my Audit of Financial Statements report on 27 September 2017.

I issued a certificate confirming the audit of the accounts has been completed on 28 September 2017.

**I am satisfied that the Council has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources**

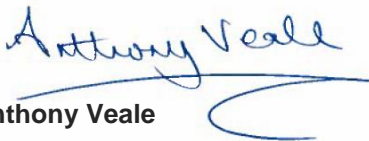
My consideration of the Council's arrangements to secure economy, efficiency and effectiveness has been based on the audit work undertaken on the accounts as well as placing reliance on the work completed under the Local Government (Wales) Measure 2009. The Auditor General has highlighted areas where the effectiveness of these arrangements has yet to be demonstrated or where improvements could be made in his [Annual Improvement Report 2016-17](#).

**My work to date on certification of grant claims and returns has not identified significant issues that would impact on the 2016-17 accounts or key financial systems**

A more detailed report on my grant certification work will follow in 2018 once this year's programme of certification work is complete.

The financial audit fee for 2016-17 is currently expected to be in line with the agreed fee set out in the Annual Audit Plan.

Yours sincerely



**Anthony Veale**  
**Engagement Director**  
**For and on behalf of the Auditor General for Wales**

**cc: Richard Weigh – Head of Finance**