

WIRRAL COUNCIL

CABINET

29 NOVEMBER 2012

SUBJECT	ANNUAL AUDIT LETTER 2011/12
WARD/S AFFECTED	ALL
REPORT OF	DIRECTOR OF FINANCE
RESPONSIBLE PORTFOLIO HOLDER	COUNCILLOR PHIL DAVIES
KEY DECISION	YES

1.0 EXECUTIVE SUMMARY

- 1.1. The Annual Audit Letter is issued by the District Auditor and sent to all Members of the Council and presented to Cabinet and Audit & Risk Management Committee. It is primarily for information with Members asked to note the comments and the actions taken, and being taken.

2.0 BACKGROUND AND KEY ISSUES

ANNUAL AUDIT LETTER

- 2.1 The Annual Audit Letter is issued by the District Auditor following completion of the annual audit and collates his key reports and findings from work undertaken during the financial year. It also provides an update of actions taken by the Council.
- 2.2 When received the Letter is sent to all Members of the Council for information. It is also presented to both Cabinet and Audit & Risk Management Committee given their roles in respect of the governance and financial arrangements of the Council. This is primarily for information as the various reports referred to in the Letter will have been reported during the year to Cabinet and Audit & Risk Management Committee as appropriate.

ANNUAL AUDIT LETTER 2011/12

- 2.3 The Letter covers the key areas of:-
- Financial statements and value for money conclusion.
 - Gifts and hospitality and conflicts of interest.
 - Report in the Public Interest (Highways and Engineering Services).
 - Claims and Returns.
- 2.4 The Letter provides further information in respect of these areas together with dates as to when these have been considered by Cabinet and Audit & Risk Management Committee as appropriate.

3.0 RELEVANT RISKS

3.1 The District Auditor has identified a number of concerns in respect of governance and value for money. These form part of the Wirral Improvement Plan but if not addressed could lead to an adverse audit opinion in 2012/13.

4.0 OTHER OPTIONS CONSIDERED

4.1 The Letter has been circulated for the information of all Members and the District Auditor is presenting his Letter to both Cabinet and Audit & Risk Management Committee.

5.0 CONSULTATION

5.1 The Letter was agreed by the Chief Executive and Interim Director of Finance prior to its publication.

6.0 IMPLICATIONS FOR VOLUNTARY, COMMUNITY AND FAITH GROUPS

6.1 There are none arising directly from this report.

7.0 RESOURCE IMPLICATIONS

7.1 There are no financial, staffing, IT or asset implications arising directly from this report.

8.0 LEGAL IMPLICATIONS

8.1 The Letter is required to be presented by the District Auditor upon conclusion of the annual audit.

9.0 EQUALITIES IMPLICATIONS

9.1 There are no equality implications - this is the presentation of the Annual Audit Letter.

10.0 CARBON REDUCTION IMPLICATIONS

10.1 There are none arising directly from this report.

11.0 PLANNING AND COMMUNITY SAFETY IMPLICATIONS

11.1 There are none arising directly from this report.

12.0 RECOMMENDATIONS

12.1 That Cabinet note the contents of the Letter including the actions taken, and being taken, to address the issues raised.

12.2 That the District Auditor be thanked for his work during this, and previous years.

13.0 REASON FOR RECOMMENDATIONS

13.1 The issues raised by the District Auditor have been reported to Cabinet and Audit & Risk Management Committee throughout the year and this Annual Letter summarises the work undertaken relating to the 2011/12 financial year.

REPORT AUTHOR: Tom Sault
Designation Head Of Financial Services
Telephone 0151 666 3407
Email tomsault@wirral.gov.uk

APPENDICES

Annual Audit Letter 2011/12

REFERENCE MATERIAL / SUBJECT HISTORY

Council Meeting	Date
Audit & Risk Management Committee - Annual Governance Report - Gifts and hospitality and conflicts of interest	19 September 2012
Cabinet - Annual Governance Report	18 October 2012
Council - Public Interest Report	16 July 2012
Cabinet - Public Interest Report	18 October 2012