

MEETING	AUDIT COMMITTEE
DATE	26 September 2013
TITLE	The Final Accounts for the year ended 31 March 2013 and relevant Audit
PURPOSE	To submit – <ul style="list-style-type: none"> • The Statement of Accounts post-Audit; • The Wales Audit Office’s ‘ISA260’ report; • Letter of Representation (Appendix 1).
RECOMMENDATION	To receive and note the information before authorising the Chairman to certify the letter
AUTHOR	Dafydd L Edwards, Head of Finance

1. ACCOUNTS FOR 2012/13

Members will recall that the Statement of Accounts for 2012/13 (pre-audit) were presented to the Audit Committee on 18 July 2013, when it was scrutinised accordingly.

2. AUDIT BY THE WALES AUDIT OFFICE

It was noted in the July meeting that these accounts would be subject to audit by the Wales Audit Office, and the ‘ISA 260’ report is presented here by the Appointed Auditor (Anthony Barrett) detailing the Wales Audit Office’s main findings.

3. POST-AUDIT FINANCIAL STATEMENTS FOR 2012/13

The final version (post-audit) of the Statement of Accounts for 2012/13 is also presented here. The main amendments since the pre-audit version have been outlined in Appendix 3 to the Wales Audit Office’s ‘ISA260’ report.

4. RECOMMENDATION

The Audit Committee is asked to consider and approve the –

- ‘ISA260’ report by the Wales Audit Office;
- Statement of Accounts for 2012/13 (post-audit).

5. LETTER OF REPRESENTATION

The Chairman of the meeting, together with the Head of Finance, are asked to certify the Letter of Representation (Appendix 1 to the Wales Audit Office’s report) after the Audit Committee has approved the above.

6. CERTIFICATION BY THE APPOINTED AUDITOR

After receiving the Letter of Representation duly certified by the Chairman and the Head of Finance, Anthony Barrett of the Wales Audit Office will issue the certificate on the accounts.