

CHESHIRE EAST COUNCIL

Governance and Constitution Committee

Date of Meeting:	30 September 2009
Report of:	Borough Treasurer
Subject/Title:	2008-09 Annual Governance Reports for the former authorities of Cheshire East Borough Council
Portfolio Holder:	Councillor Frank Keegan

1.0 Report Summary

- 1.1 The purpose of this report is to advise Members that the external auditors have produced the 2008-09 Annual Governance Reports for the former authorities of Cheshire East Borough Council comprising:

- Cheshire County Council
- Crewe and Nantwich Borough Council
- Congleton Borough Council
- Macclesfield Borough Council

2.0 Recommendations

That the Committee

- (1) receive and comment on the Annual Governance Reports for 2008/09 for the former authorities of Cheshire East Borough Council; and
- (2) approve the final Statement of Accounts for 2008/09 and for the Chairman of the Committee to sign the letters of representation for the following former authorities of Cheshire East Borough Council.
 - Crewe and Nantwich Borough Council
 - Congleton Borough Council
 - Macclesfield Borough Council

3.0 Reasons for Recommendations

- 3.1 The appointed auditors are required to report to those charged with governance and the Annual Governance Reports are appended to this report. The reports present the findings, conclusions and recommendations from audit work undertaken relating to the financial year 2008/09.

4.0 Wards Affected

- 4.1 Not applicable.

5.0 Local Ward Members

5.1 Not applicable.

6.0 Policy Implications including - Climate change - Health

6.1 None.

7.0 Financial Implications for Transition Costs (Authorised by the Borough Treasurer)

7.1 As covered in the report.

8.0 Financial Implications 2009/10 and beyond (Authorised by the Borough Treasurer)

8.1 As covered in the report.

9.0 Legal Implications (Authorised by the Borough Solicitor)

9.1 None.

10.0 Risk Management

10.1 The Accounts and Audit Regulations 2003, as amended by the Accounts and Audit (Amendment) Regulations 2006, require the Financial Statement of Accounts to be published by 30 September 2009.

10.2 The Local Government Act 2003 and the Local Government and Housing Act 1989 require the Statement of Accounts to be produced in line with recommended accounting practices.

11.0 Background and Options

11.1 The draft Statement of Accounts for 2008-09 for the former district authorities of Cheshire East Borough Council were reported to the Governance and Constitution Committee on 25th June 2009.

11.2 Following the approval of the draft accounts on 25th June 2009, the external audit has now taken place. The auditors are responsible for giving an opinion on:

- whether the accounts present fairly the financial position of the authority and its expenditure and income for the year in question
- whether they have been prepared properly in accordance with relevant legislation and applicable accounting standards.

- 11.3 The findings, conclusions and recommendations from the audit work undertaken by the appointed auditors for the former authorities of Cheshire East Borough Council are included in the Annual Governance Reports, attached as appendices to this report.

Appendix A – Cheshire County Council

Appendix B – Crewe and Nantwich Borough Council

Appendix C – Congleton Borough Council

Appendix D– Macclesfield Borough Council (to follow)

- 11.4 Cheshire West and Chester are the responsible authority for the closure of accounts for Cheshire County Council. The Department of Communities and Local Government (DCLG) recognised that issues could arise during preparation or audit that could have a material impact on the opening financial position for Cheshire East and therefore the Audit Commission is required to report on the Annual Governance report for Cheshire County Council to both authorities.

12.0 Overview of Year One and Term One Issues

- 12.1 Following the approval and publication of the accounts work will commence on producing the opening balance sheet position for Cheshire East Borough Council.

13.0 Access to Information

The background papers relating to this report can be inspected by contacting the report writer:

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