

# CHESHIRE EAST COUNCIL

## Governance and Constitution Committee

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**Date of Meeting:** 21<sup>st</sup> January 2010  
**Report of:** Borough Treasurer and Head of Assets  
**Subject/Title:** Annual Audit Letters for the Demised Authorities of Cheshire East Council

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### **1.0 Report Summary**

- 1.1 The Annual Audit Letters for Cheshire County Council, Congleton Borough Council, Macclesfield Borough Council and Crewe & Nantwich Borough Council relating to the 2008-09 accounts are set out in Appendix 1.

### **2.0 Recommendation**

- 2.1 That Members receive and comment on the Annual Audit Letters for 2008-09.

### **3.0 Reasons for Recommendations**

- 3.1 The Annual Audit Letters provide an overall summary of the External Auditor's assessment of the demised authorities of Cheshire East Council. It draws on the findings and conclusions from the audits and from any inspections that were undertaken in the 2008-09 financial year.

### **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 Not applicable.

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

- 7.1 Not applicable.

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

- 8.1 A supplementary audit plan will be presented to the Committee as a separate item on the agenda. This will set out the audit work programme for the first year of the new Council.

## **9.0 Legal Implications (Authorised by the Borough Solicitor)**

- 9.1 There are no legal implications associated with this report.

## **10.0 Risk Management**

- 10.1 The Annual Audit Letters have been prepared to meet the requirements set out in the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission.

## **11.0 Background and Options**

- 11.1 The External Auditors presented the Annual Governance Statements for Macclesfield Borough Council, Congleton Borough Council and Crewe & Nantwich Borough Council at the Governance & Constitution Committee on 30<sup>th</sup> September 2009.
- 11.2 The Annual Governance Statement for Cheshire County Council was reported to members of Cheshire West & Chester Council at the Audit & Governance Committee held on 29<sup>th</sup> September 2009 and presented to this committee on 30<sup>th</sup> September 2009.
- 11.3 The External Auditors issued an unqualified opinion on the accounts and VFM arrangements on 30<sup>th</sup> September 2009
- 11.4 The Audit Commission will be attending the meeting to answer any questions raised by members on the Annual Audit Letters.
- 11.5 The Annual Audit Letters are addressed to the Council but are available as a public document on the Council's website.

## **12.0 Access to Information**

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

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