

## SOUTH CAMBRIDGESHIRE DISTRICT COUNCIL

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**REPORT TO:** Corporate Governance Committee  
**AUTHOR/S:** Executive Director Corporate Services

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23 October 2009

### ANNUAL GOVERNANCE REPORT – AUDIT 2008/09

#### Purpose

1. To receive the District Auditor's Annual Governance Report.

#### Background

2. The District Auditor is required to provide an annual report to Members on the work undertaken through the audit and to set out her findings and conclusions from that work. The report also sets out her conclusions on the Council's use and management of its resources to deliver value for money. The report is attached to this document.
3. The audit of the Council's accounts have highlighted some discrepancies in the way housing assets have been recorded between the various housing databases. Although the numbers of properties involved is relatively small, the inaccuracy in the way assets have been classified in the Council's accounts is deemed to be high enough to warrant amendment to the accounts even though this doesn't significantly alter the Council's overall financial position. In reality, the discrepancies have existed in previous years accounts but this was not identified by previous auditors.

#### Considerations

4. The attached report sets out the detail of the audit conclusions and suggests an action plan the Committee may wish to adopt in responding to the report.

#### Options

5. To consider the report and accept its recommendations in full or in part.

#### Implications

6. The report highlights some improvements the Council should adopt in its financial reporting and corporate governance arrangements. No other significant implications have been identified.

7. 

Financial	None identified
Legal	None identified
Staffing	None identified
Risk Management	None identified
Equal Opportunities	None identified

## Effect on Strategic Aims

8.	<b>Commitment to being a listening council, providing first class services accessible to all.</b>
	The Annual Governance Report and the Statement of Accounts provide key information to the Council's stakeholders on the Council's corporate governance arrangements, its financial position and the way it uses the resources at its disposal.
	<b>Commitment to ensuring that South Cambridgeshire continues to be a safe and healthy place for all.</b>
	None identified
	<b>Commitment to making South Cambridgeshire a place in which residents can feel proud to live.</b>
	None identified
	<b>Commitment to assisting provision for local jobs for all.</b>
	None identified
	<b>Commitment to providing a voice for rural life.</b>
	None identified

## Conclusions/Summary

9. At the date of the Committee meeting it has not been possible to complete a fully audited set of accounts although the work to produce them is now substantially finished. It is, therefore, necessary to provide the Council with a mechanism to allow the accounts to be published in a timely manner and so it is proposed that the relevant authority be delegated to the Chairman of the Committee and to the Executive Director (Corporate Services) as set out at paragraphs 10(b) and (c) below. The Annual Governance Statement, published within the accounts, also needs amendment to cover the issues raised within the audit and it is recommended the Leader of Council and the Chief Executive be invited to re-sign that statement accordingly.

## Recommendations

10. It is recommended
- (a) that the contents of the Annual Governance Report be noted,
  - (b) that the Executive Director (Corporate Services) be authorised to issue a Letter of Representation as requested at Appendix 4 to the Annual Governance Report,
  - (c) that the Chairman of the Committee and the Executive Director (Corporate Services) be authorised to approve a final Statement of Accounts for publication,
  - (d) that the Leader of Council and the Chief Executive be invited to re-sign the Annual Governance Statement within the accounts,
  - (e) that the revised accounts be presented to the next meeting of the Committee, and
  - (f) that the Committee consider any proposed responses to the Action Plan as set out at Appendix 6 to the Annual Governance Report at its next meeting.

**Background Papers:** the following background papers were used in the preparation of this report: None identified

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