

CYNGOR SIR POWYS COUNTY COUNCIL.

**Audit Committee
4th February 2016**

REPORT AUTHOR: David Powell, Strategic Director – Resources (S151 Officer)

SUBJECT: Delegated Authority to Chair of Audit Committee

REPORT FOR: Decision

1. Background and Summary

- 1.1 Due to outstanding issues affecting the annual accounts for 2014/15 the Wales Audit Office has not been able to issue a certificate of completion.
- 1.2 Whilst the accounts have been closed and approved by the Audit Committee it will be necessary to re-approve the accounts given the time that has elapsed. This is a technical issue and gives assurance that the accounts are not being changed because the audit certificate was not provided in a timely manner after the accounts were approved.
- 1.3 It is anticipated that the unqualified opinion that the Wales Audit Office provided for the 2014/15 accounts will not change as an outcome of resolving the issues that were outstanding at the time of the accounts approval.

2 Delegation of Re-approval of Accounts

- 2.1 In order to make the process as effective and efficient as possible it is proposed that the Chair of the Audit Committee is given delegated authority for the re-approval of the accounts. The alternative would be to call an additional committee. However, in the unlikely event that the 2014/15 accounts were to change an additional committee meeting would be arranged.
- 2.2 This process of delegation would enable an efficient delivery of the certificate of completion by the Wales Audit Office.

Recommendation:	Reason for Recommendation:
The Audit Committee is asked to approve that the Chair of Audit Committee has delegated authority to re-approve the 2014/15 accounts.	In order for the Wales Audit Office to issue a certificate of completion for the 2014/15 accounts and to provide assurance that accounting entries have not changed.

Relevant Policy (ies):	N/A		
Within Policy:	Y / N	Within Budget:	Y / N

Relevant Local Member(s):	N/A
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Person(s) To Implement Decision:	N/A
Date By When Decision To Be Implemented:	N/A

Contact Officer Name:	Tel:	Fax:	Email:
David Powell	01597 826729		david.powell@powys.gov.uk