

AUDIT COMMITTEE 25 SEPTEMBER 2014

AGENDA ITEM 7 – STATEMENT of ACCOUNTS including LETTER OF REPRESENTATION

Changes reflected in the final SOFA that Members are being asked to approve compared with the booklet sent out with the agenda papers.

1. Page 29 – Statement of Responsibilities for the Statement of Accounts – signed by Gary Fielding and Richard Flinton
2. Page 33 - Deloitte opinion statement
 - a. Removal of 'awaiting signature' and addition of date
 - b. Removal of Delay in certification of completion of the audit final paragraph and replaced with Completion Certificate paragraph
3. Page 92 – Contingent Liabilities – updating of the Waste Public Private Partnership disclosure to reflect the decision of the County Council on 24 September 2014 to proceed to financial close.
4. AGS (pages 146 to 175) in relation to the Waste Management Strategy
 - a. Removal of the redundant Waste Strategy option A2 following the decision of the County Council on 24 September (page 169/170)
 - b. Removal of the wording 'If County Council accepts proceedings to financial close' on the remaining option A2 (page 169).
5. AGS signatures on page 175 – signed by The Leader, Chief Executive, Monitoring Officer and Section 151 Officer in advance of asking Members to approve the AGS and authorising the Chairman to sign the AGS on its behalf.

Peter Yates

25 September 2014