

# Audit Committee

## 30<sup>th</sup> September 2015

### ISA 260 Carmarthenshire County Council 2014-15

#### Recommendations / key decisions required:

To receive the Welsh Audit Office ISA 260 (Carmarthenshire County Council and Dyfed Pension Fund) 2014-2015 report.

#### Reasons:

The Auditor General is responsible for providing an opinion on whether the financial statements give a true and fair view of the position of Carmarthenshire County Council at 31st March 2015

Relevant scrutiny committee to be consulted: NA

Exec Board Decision Required NO

Council Decision Required NO

#### EXECUTIVE BOARD MEMBER PORTFOLIO HOLDER:- Cllr. David Jenkins

Directorate: Corporate  
Services

Head of Service:  
Owen Bowen

Report Author:  
Owen Bowen

Designations:

Interim Head of Financial  
Services

Tel No. 01267 224886

E Mail Addresses:  
[OBowen@carmarthenshire.gov.uk](mailto:OBowen@carmarthenshire.gov.uk)

**EXECUTIVE SUMMARY**  
**Audit Committee**  
**30<sup>th</sup> September 2015**

ISA 260 Carmarthenshire County Council 2014-15

The Auditor General is responsible for providing an opinion on whether the financial statements give a true and fair view of the position of Carmarthenshire County Council at 31st March 2015

Document to follow – audit being finalised.

DETAILED REPORT ATTACHED ?

YES

# IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: Owen Bowen

Interim Head of Financial Services

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	YES	NONE	NONE	NONE	NONE	NONE

## 1. Legal

Compliance with the Accounts and Audit Regulations 2014

# CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Owen Bowen

Interim Head of Financial Services

1.Scrutiny Committee – Not applicable

2.Local Member(s) – Not applicable

3.Community / Town Council – Not applicable

4.Relevant Partners – Not applicable

5.Staff Side Representatives and other Organisations – Not applicable

## Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Accounts and Audit (Wales) Regulations 2014		Resources Department, County Hall, Carmarthen
Code of Practice on Local Authority Accounting 2014		Resources Department, County Hall, Carmarthen