

Our reference CO003/AAL/2011-12

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Members
Copeland Borough Council
The Copeland Centre
Catherine Street
Whitehaven
Cumbria
CA28 7SJ

Direct line 0844 798 7011
Email j-bellard@audit-
commission.gov.uk

— Dear Member

Copeland Borough Council - Annual Audit Letter 2011/12

I am pleased to submit my Annual Audit Letter which summarises my 2011/12 audit of Copeland Borough Council.

Financial statements

On 20 September 2012 I presented my Annual Governance Report (AGR) to the Audit and Governance Committee outlining the findings of my audit of the Authority's 2011/12 financial statements. I will not replicate all of those findings in this letter.

The Council's financial statements were produced and submitted for audit on time. This was a challenge for the Council as it had to deal with a number of adjustments relating to issues identified from its detailed work on its asset register and historic cost records, including a prior period adjustment. Accounting for non current assets remains a challenge for the Council.

My work identified one material error in the Council's 2011/12 financial statements. This related to the incorrect treatment of NNDR and Council tax in the Cashflow statement. A number of other audit adjustments were required to the primary statements and notes to ensure compliance with the CIPFA / LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2011/12.

Following the Audit and Governance Committee on 28 September 2012 I:

- issued an unqualified opinion on the Authority's 2011/12 financial statements included in the Authority's Statement of Accounts;
- concluded that you have made proper arrangements to secure economy, efficiency and effectiveness in your use of resources;
- certified completion of the audit.

Duties under the Audit Commission Act 1998

I have not taken any action using my powers under the Audit Commission Act 1998.

Closing remarks

I have discussed and agreed this letter with the Chief Executive and Head of Corporate Resources. While this has been another challenging year for the Authority I wish to thank the finance staff for their positive and constructive approach they have taken to my audit. I also wish to thank senior management and the Audit and Governance Committee for their support and co-operation during the audit.

Yours sincerely

Jackie Bellard
District Auditor