



# Report

Report to:	<b>Lanarkshire Community Justice Authority</b>
Date of Meeting:	<b>5 March 2010</b>
Report by:	<b>CJA Financial Advisor</b>

Subject:	<b>Certified Annual Accounts 2008/2009</b>
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## 1. Purpose of Report

1.1 The purpose of the report is to:-

- ◆ Advise members that the Authority's accounts for 2008/2009 have received a clear audit certificate from the external auditor, PricewaterhouseCoopers.
- ◆ Advise that the auditor has submitted a report which is attached for Members information.

## 2. Recommendation(s)

2.1 The CJA is asked to approve the following recommendation(s):-

- (1) That the certified accounts for 2008/2009 be adopted.

## 3. Background

- 3.1 The auditor is required to supply an audit certificate outlining the findings of the audit process undertaken. The auditor has provided a clear audit certificate with no qualifications on the Authority's Accounts.
- 3.2 The accounts show a surplus of £0.006 million. However, after implementing statutory accounting practice, the net balance on the Authority's Income and Expenditure account is zero.
- 3.3 Two action points are noted in the Annual Report to Members and the Auditor General for Scotland as follows:
- ◆ Action point 1 – Management should review on an annual basis the apportionment percentage used to allocate costs to the various CJA projects, as recorded in the grant claim for example staff costs. This will ensure that the apportionment basis is accurate.
  - ◆ Action Point 2 – For the 2009/2010 Lanarkshire Community Justice Financial Statements management should consider the statement of internal financial control to ensure that all areas of assurance are reflected within the statement and that the statement is forward looking where applicable. In accordance with the SORP, this statement should also be enhanced to cover the Authority's wider governance and risk management arrangements.

#### **4. Employee Implications**

4.1 None known

#### **5. Financial Implications**

5.1 None known

#### **6. Other Implications**

6.1 None known

#### **7. Equality Impact Assessment and Consultation Arrangements**

7.1 This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.

7.2 There is also no requirement to undertake any consultation in terms of the information contained in the report.

**Kathleen Gowrie, CJA Financial Advisor  
Lanarkshire Community Justice Authority**

#### **List of Background Papers**

Annual Report to Members and the Auditor General for Scotland  
CJA Audited Accounts 2008/2009

#### **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

Kathleen Gowrie

CJA Financial Advisor

Ext: 4873 (Tel: 01698 454873)

E-mail: [Kathleen.Gowrie@southlanarkshire.gov.uk](mailto:Kathleen.Gowrie@southlanarkshire.gov.uk)