

## **ANNEX A**

### **ACCOUNTS DIRECTION: NORTH WEST REGION WASTE MANAGEMENT GROUP**


#### **ACCOUNTS DIRECTION GIVEN BY THE DEPARTMENT FOR COMMUNITIES, IN ACCORDANCE WITH ARTICLE 24(2) OF THE LOCAL GOVERNMENT (NORTHERN IRELAND) ORDER 2005 AND REGULATION 9 OF THE LOCAL GOVERNMENT (ACCOUNTS AND AUDIT) REGULATIONS (NORTHERN IRELAND) 2015 FOR THE YEAR ENDED 31 MARCH 2019**

1. The accounts shall give a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year.
2. A smaller local government body has limited activity and therefore is not required to observe all relevant accounting and disclosure requirements given in the applicable Code of Practice on Local Authority Accounting in the United Kingdom, as amended or augmented from time to time.
3. In keeping with the broad requirements of the code of practice the statement of accounts, which it is the duty of the Chief Financial Officer of the lead council to prepare in respect of the financial year ended 31 March 2019, shall include the following –
  - (a) Narrative report
  - (b) Legislative context for preparation and audit of the financial statements
  - (c) Statement of the smaller local government body's and Chief Financial Officer's responsibilities for the statement of accounts
  - (d) Governance statement
  - (e) Certificate of the Chief Financial Officer's and smaller local government body's approval of the statement of accounts
  - (f) Local Government Auditor's report to the Members of North West Region Waste Management Group
  - (g) Movement in reserves statement
  - (h) Statement of comprehensive net expenditure
  - (i) Statement of financial position
  - (j) Statement of cash flows

4. The statement of accounts should also include such notes as may be necessary for the purposes of additional disclosure requirements, as attached.
5. As required by regulation 10 of the Local Government (Accounts and Audit) Regulations (NI) 2015, the Chief Financial Officer of the smaller local government body for the attached direction, which in this instance will be the Chief Financial Officer of the council, is to certify that the statement of accounts presents a true and fair view of the financial position of the local government body at the end of the year to which it relates and of that local government body's income and expenditure for the year. This should be undertaken at or before the 30 June 2019. Consideration by a committee is not required for the unaudited accounts.
6. However, a smaller local government body must, no later than 30 September 2019:
  - (i) consider the statement of accounts, either by way of a committee of that body or by the members of the body meeting as a whole;
  - (ii) following that consideration, approve the statement of accounts for submission to the local government auditor by a resolution of that committee or meeting;
  - (iii) following approval, ensure that the statement of accounts is signed and dated by the person presiding at the committee or meeting at which approval is given; and
  - (iv) publish (which must include, as a minimum, publication on the local government body's website) the statement of accounts together with any certificate, opinion or report issued, given or made by the local government auditor. The Chief Financial Officer must re-certify the presentation of the statement of accounts before the relevant local government body approves it.
7. The earlier closing date of 30 September is also the date the audit is to be certified. Therefore, as a guide, **these meetings should be arranged for one to two weeks as a minimum, prior to 30 September to allow audit certification.** Please arrange in advance a suitable timetable for the audit process of the accounts with the Audit Office.
8. **Two copies** should be submitted to the Department on or before **30 June 2019**.

Dated 11 April 2019

Signed by authority of the Department for Communities



.....  
JEFF GLASS