

## **SECTION 6 - THE STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS**

### **The Authority's Responsibilities**

The authority is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this authority, that officer is the Deputy Chief Executive / Corporate Director – Finance & Central Services.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Approve the statement of accounts.

### **The Chief Finance Officer Responsibilities**

The Chief Finance Officer is responsible for the preparation of the authority's statement of accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the SORP).

In preparing this statement of accounts, the Chief Finance Officer has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent
- complied with the local authority SORP

The Chief Finance Officer has also:

- kept proper accounting records which were up to date
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that this Statement of Accounts presents fairly the financial position of the authority at the 31<sup>st</sup> March 2008 and its income and expenditure for the year ended the 31<sup>st</sup> March 2008.

Signed :

Date : 25<sup>th</sup> September 2008

Chief Finance Officer

**Certificate of approval of the Council's Statement of Accounts**

I confirm that these accounts were approved by the Audit and Assurance Committee at its meeting held on the 25<sup>th</sup> September 2008.

Signed on behalf of Cumbria County Council

Chairman of the County Council

Date: