

REPORT TO:		AUDIT COMMITTEE	
DATE:		30 November 2020	
PORTFOLIO:		Cllr Joyce Plummer - Resources	
REPORT AUTHOR:		David Donlan, Head of Accountancy	
TITLE OF REPORT:		Draft Statement of Accounts 2019/20 (subject to audit)	
EXEMPT REPORT (Local Government Act 1972, Schedule 12A)	No	Not applicable	
KEY DECISION:	No	If yes, date of publication:	

1. **Purpose of Report**

- 1.1 The report is to inform the Committee on the production of the Annual Accounts and their External Audit and deal with issues arising from this work.

2. **Recommendations**

- 2.1 The Audit Committee is recommended to:
- Note the Council's Draft Statement of Accounts for 2019/20 in Appendix A.
 - Note the failure to submit the draft Statement of Accounts by the statutory deadline of the 31 August 2020.
 - Approve the Slippage on the Capital Programme as shown at Appendix B.

3. **Reasons for Recommendations and Background**

- 3.1 To submit the un-audited accounts for 2019/20. A copy has been placed on the 19 November 2020 on the Council website.
- 3.2 Grant Thornton, our external auditors, are yet to undertake their audit of the accounts as at the time of writing this report.
- 3.3 The initial deadline for production of the draft accounts was 31 May 2020 but it was subsequently move back to 31 August 2020 as a result of pressures on Local Government in producing the accounts due to the potential impact of Covid-19. The deadline for the audit of those accounts was also moved back, to the 30 November 2020.

- 3.4 This report asks the audit committee to note the late completion of the draft accounts, beyond the deadline, and the Council's failure to comply with its statutory duty to submit the un-audited accounts for 2019/20 by the date above. There are a number of reasons for this including the unforeseen impact of covid-19 on the Council's working arrangements, the initial teething problems encountered with remote working, and issues relating to staff resources such as difficulties in filling crucial vacant posts.
- 3.5 The formal audit findings will be reported at a future audit committee, possibly at the end of January 2021.
- 3.6 The period of public inspection of the accounts began on the 23 November and is due to end prior to the completion of the audit.
- 3.7 Once confirmation has been received from Grant Thornton that the audit is complete, a 'Notice of Conclusion of Audit' will be published. It will explain that the audit of the Council's accounts has finished and state where the accounts and auditor's report can be inspected.
- 3.8 The Audit Committee has responsibility under the Council management arrangements for approving the roll forward of Slippage on the Capital Programme from one year to the next. Cabinet have previously received the attached report at Appendix B on the Capital Programme for 2019/20 and asked Audit Committee to approve the list as shown in this report.

4. Alternative Options considered and Reasons for Rejection

- 4.1 There are no alternative options.

5. Consultations

- 5.1 None

6. Implications

Financial implications (including any future financial commitments for the Council)	As described in the Statement of Accounts.
Legal and human rights implications	Accounts and Audit Regulations 2015 require the Council to approve and publish its audited Statement of Accounts by 30 November 2020. Councillors' will be asked to approve this years' accounts at a later meeting in the new year once the audit has taken place.
Assessment of risk	None.
Equality and diversity implications <i>A Customer First Analysis should be completed in relation to policy</i>	None.

<i>decisions and should be attached as an appendix to the report.</i>	
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7. **Local Government (Access to Information) Act 1985:**
List of Background Papers

7.1 None.