

REPORT TO:		AUDIT COMMITTEE	
DATE:		18 September 2023	
PORTFOLIO:		Councillor Peter Britcliffe - Deputy Leader of the Council, Resources	
REPORT AUTHOR:		Martin Dyson, Executive Director (Resources)	
TITLE OF REPORT:		Draft Statement of Accounts 2021/22	
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 2021/22 in Appendix A
- Note the failure to submit the draft Statement of Accounts by the statutory deadline of the 31 July 2022.

3. Reasons for Recommendations and Background

- 3.1 To submit the un-audited accounts for 2021/22. A copy was placed on the Council website on the 8th August 2023.
- 3.2 Mazars, our external auditors, are yet to undertake their audit of the accounts as at the time of writing this report. The Audit was due to commence in September 2023 but due to staffing issues from the audit side this has been delayed to January 2024.
- 3.3 The initial deadline for production of the draft accounts was 31 July 2022, and the deadline for the audit of those accounts was 30 November 2022.
- 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 2021/22 by the date above. There are a number of reasons for this including the retirement of the previous Head of Accountancy Services and other staff resourcing issues such as sickness and difficulties in recruiting to key vacant posts.

- 3.5 The formal audit findings will be reported at a future audit committee, with Mazars planning to undertake the audit work in January 2024.
- 3.6 The period of public inspection of the accounts began on the 8th August 2023 and is due to end prior to the completion of the audit.
- 3.7 Once confirmation has been received from Mazars 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.

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 31st November 2022. 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 decisions and should be attached as an appendix to the report.</i>	None.

7. Local Government (Access to Information) Act 1985: List of Background Papers

- 7.1 None.