

Report to Chief Executive

Subject: Statement of Accounts 2021/22 and 2022/23

Date: 11 December 2024

Author: s.151 and Chief Finance Officer

Purpose

To seek approval following consultation with the Chair of the Audit Committee for the sign off of the Statement of Accounts for 2021/22 and 2022/23.

Recommendation

That Chief Executive in consultation with the Chair of Audit Committee:

- 1) Agrees the recommendations at Appendix 1 and 2 to this report.

1 Background

- 1.1 On Tuesday 10th December 2024, the Audit Committee met to consider the external audit opinion from Mazars in relation to financial years ending 31st March 2022 and 31st March 2023. Members agreed to note the contents of the reports.
- 1.2 In addition to the external audit reports and intrinsically linked to those reports members were asked to approve the accounts for 2021/22 and 2022/23. The auditing of the accounts for those years had been delayed due to the impacts of the fraud uncovered at the Council. The government had set a back stop date of 13th December 2024 for accounts for those years to be signed off. Members at the Committee approved the Statement of Accounts for 2021/22 and 2022/23.
- 1.3 Whilst the account sign off and external audit opinion are intrinsically linked, the Statement of Accounts should have been published as separate agenda items on the Audit Committee agenda. In error the Statement of Account reports at Appendix 1 and 2 to this report were amalgamated with the external audit reports.

- 1.4 In order to rectify this error, ratification of the Committee's decision is being sought. The next Audit Committee is programmed for February, given the back stop date of Friday 13th December, the sign off of the accounts is required urgently.

2 Proposal

- 2.1 The constitution states that where an urgent non-executive decision is required, this can be taken by the Director, in consultation with the relevant Chair of Committee. The Chair of Committee has been consulted and supports the recommendation to the Chief Executive. It is therefore proposed that the Chief Executive approve the recommendations previously supported by Audit Committee and as shown at Appendix 1 and 2 to this report.

3 Alternative Options

- 3.1 The Director/Chief Executive could determine not to agree the recommendations and not sign off the Statements of Account for 2021/22 and 2022/23. If the accounts are not signed off the back stop date of 13th December would be missed.

4 Financial Implications

- 4.1 There are no direct financial implications arising from this report.

5 Legal Implications

- 5.1 The approval of the Annual Governance Statement and Statement of Accounts is set out in statute. The Council is required to comply with this statutory process which ensures openness and transparency in financial management.

6 Equalities Implications

- 6.1 There are no equalities implications arising directly from this report.

7 Carbon Reduction/Environmental Sustainability Implications

- 7.1 There are no carbon reduction/environmental sustainability implications arising from this report.

8 Appendices

8.1 Appendix 1 – Annual Governance Statement and Statement of Accounts Report 2021/22

Appendix 2 – Annual Governance statement and Statement of Accounts Report 2022/23

9 Background papers

9.1 None

Statutory Officer approval

Approved by the Chief Financial Officer

Date:

Approved by the Deputy Monitoring

Officer: