

Audit Committee
Thursday, 28 November 2024

PART I

**Statement of Accounts Update
(DoF)**

1 Summary

- 1.1 This report sets out the latest position for external audit of the Statement of Accounts for 2020/21, 2021/22, 2022/23.

2 Details

2.1 Statement of accounts 2020/21, 2021/22 and 2022/23

- 2.1.1 The draft accounts for 2020/21, 2021/22 and 2022/23 were reissued on 31 October 2024 and a new period of public inspection was advertised from 1 November to 12 December 2024. The updated drafts incorporated audit adjustments from the 2019/20 audit which had not been agreed when the original draft accounts were issued. This ensures that closing and opening balances are consistent from one year to the next.

- 2.1.2 As previously reported, a backstop date has been introduced for all audits up to and including 2022/23 of 13 December 2024. Due to delays in concluding the 2019/20 audit, it has not been possible to progress the audits for 2020/21, 2021/22 and 2022/23. Therefore, at the backstop date, the Council's accounts for 2020/21, 2021/22 and 2022/23 will be disclaimed.

- 2.1.3 The draft Audit Results Report for 2020/21, 2021/22 and 2022/23 is elsewhere on the agenda. EY are unable to conclude their work until the period of public inspection concludes. The delegations requested in this report will enable audits to conclude before the backstop date of 13 December 2024.

3 Policy/Budget Reference and Implications

- 3.1 The recommendations in this report are within the Council's agreed policy and budgets.

Financial, Legal, Equal Opportunities, Staffing, Environmental, Community Safety, Public Health, Customer Services Centre, Communications & Website, Risk Management and Health & Safety Implications

None specific.

4 Recommendation

The audit committee is recommended to:

- Approve the Statement of Accounts 2020/21

- Approve the Statement of Accounts 2021/22
- Approve the Statement of Accounts 2022/23
- Approve the Letter of Representation 2020/21
- Approve the Letter of Representation 2021/22
- Approve the Letter of Representation 2022/23

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Data Quality

Data sources:

None used in the preparation of the report

Background Papers

Statement of Accounts Update to Audit Committee September 2024

APPENDICES / ATTACHMENTS

- Appendix 1: Draft Statement of Accounts 2020/21**
- Appendix 2: Draft Statement of Accounts 2021/22**
- Appendix 3: Draft Statement of Accounts 2022/23**
- Appendix 4: Letter of Representation 2020/21**
- Appendix 5: Letter of Representation 2021/22**
- Appendix 6: Letter of Representation 2022/23**