



PART A:	MATTERS DEALT WITH UNDER DELEGATED POWERS
REPORT TO:	POLICY AND RESOURCES COMMITTEE
DATE:	29 NOVEMBER 2021
REPORT OF THE:	CHIEF FINANCE OFFICER (s151) ANTON HODGE
TITLE OF REPORT:	2020/21 STATEMENT OF ACCOUNTS
WARDS AFFECTED:	ALL

EXECUTIVE SUMMARY

1.0 PURPOSE OF REPORT

- 1.1 The purpose of this report is to request that the final approval for the Statement of Accounts 2020/21 is delegated to the s151 Officer in consultation with the Chair of Policy and Resources Committee and all Group Leaders.

2.0 RECOMMENDATION

- 2.1 It is recommended that members
- Note that all of the Statement of Accounts documents will be considered by Overview and Scrutiny (Audit) Committee on 16th December,
 - delegate the following tasks to the s151 Officer in consultation with the Chair of the Policy and Resources Committee and all Group Leaders (assuming there are no material changes after Audit Committee):
 - o approval of the 2020/21 Statement of Accounts
 - o authorising the signing of the annual letter of representation
 - o noting the External Auditors' ISA Document

3.0 REASON FOR RECOMMENDATION

- 3.1 The Accounts and Audit Regulations require the Statement of Accounts to be approved by members by the 31 July.
- 3.2 Due to External Audit capacity issues already highlighted to the Overview and Scrutiny (Audit) Committee, the Statement of Accounts will not be ready for sign-off until the middle of December. This recommendation is intended to ensure that there is no further delay to the final sign-off once the Accounts have been through the Council's Overview and Scrutiny (Audit) Committee.

4.0 SIGNIFICANT RISKS

4.1 There are no significant risks in considering this report.

5.0 POLICY CONTEXT AND CONSULTATION

5.1 The Statement of Accounts will be produced in accordance with the Accounts and Audit (England) Regulations 2015, including in amendments and, more specifically, the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2020/21.

REPORT

6.0 REPORT DETAILS

6.1 The External Auditors (Grant Thornton) noted in their report to the O&S Committee in July that due to the challenging nature of specialist public sector external audit staff and the volume of local authority audits which continued after last year's target date of completion of 20 November 2020, plus the departure of key staff, they were aiming to complete the audits after the indicative deadline set by government of 30 September.

6.2 Grant Thornton have now confirmed they expect to be able to complete the audit in time for a specially-arranged Audit Committee on 16th December.

6.3 The Council's constitution notes that

“In respect of external audit and other external inspections, the Audit Committee may make recommendations in respect of operational matters, and may make recommendations to the Councils Policy and Resources Committee on policy matters. In particular, the Audit Committee will:- (i) receive the external auditor's review of the Council's Statement of Accounts, Annual Audit Letter, Audit Plans, and any other reports and relevant matters deemed necessary by the external auditor.”

6.4 The process followed by Ryedale District Council has been to bring the Statement of Accounts – and any associated documents, including the Annual Governance Statement – to the Policy and Resources Committee for final approval, after it has already been through Audit Committee.

6.5 After 16th December, the next meeting of this committee is scheduled for 3 February. To enable the accounts to be signed off without any further delay, having been through Audit Committee, there are two options, as advised by the Monitoring Officer:

- arrange a special P&R Committee (ideally in the week beginning 21 December) to approve the accounts
- delegate the authority to sign off the accounts to the s151 Officer in consultation with the Chair of the Committee and all Group Leaders (assuming there are no material changes after Audit Committee)

6.6 The proposal is to go with the second of these options.

7.0 IMPLICATIONS

7.1 The following implications have been identified:

- a) Financial
None in respect of this recommendation
- b) Legal
Legal advice has been sought and this has confirmed that the proposed recommendation is lawful.
- c) Other (Equalities, Staffing, Planning, Health & Safety, Environmental and Climate Change, Crime & Disorder)
None arise from the contents of this report.

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Background Papers:
None.