



PART A:	MATTERS DEALT WITH UNDER DELEGATED POWERS
REPORT TO:	OVERVIEW AND SCRUTINY COMMITTEE (AUDIT COMMITTEE)
DATE:	16 DECEMBER 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 present the Council's Statement of Accounts for the year ended 31 March 2021 and to request this committee's approval of the Statement of Accounts.
- 1.2 The draft final accounts have already been made public and are on the Council's website

2.0 RECOMMENDATION (AUDIT COMMITTEE)

- 2.1 It is recommended that members
- note the RDC Informing the Audit Risk Assessment Presentation (Appendix A)
 - note the 2020/21 Statement of Accounts (Appendix B), including the Annual Governance Statement
 - note proposed letter of representation (Appendix C)
 - note the External Auditors' Audit Findings ISA 260 Document (Appendix D)

3.0 REASON FOR RECOMMENDATION

- 3.1 The Accounts and Audit (Amendment) Regulations 2021 require the audited Statement of Accounts to be published by the 30 September.
- 3.2 The Council's external auditors, Grant Thornton, are nearing completion of the audit of accounts for 2020/21 and have issued their final report to the Overview and Scrutiny Committee on the 16 December 2021. That report is attached at Appendix D.

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 has been produced in accordance with the Accounts and Audit (England) Regulations 2015 as amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2021 and, more specifically, the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2020/21.

5.2 The 2021 Amendment changed to date of approval from 31 July to 30 September.

REPORT

6.0 REPORT DETAILS

6.1 The Statement of Accounts are attached to this report at Appendix A, members will find a review of the Council's financial position on page 5 of the Statement.

6.2 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 30 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.

6.3 In a report to the Policy and Resources Committee on 29 November, it was noted that Grant Thornton had confirmed they expect to be able to substantially complete the audit in time for this specially-arranged Audit Committee on 16th December.

6.4 Following Audit Committee's consideration of the Statement, 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.

6.5 After 16th December, the next meeting of this committee is scheduled for 3 February. Therefore, to enable the accounts to be signed off without any further delay, having been through this Audit Committee, on 29 November, Policy and Resources Committee agreed to 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 At the time of writing, the External Auditors are continuing to work through a number of remaining issues but are aiming to sign off the accounts by 17 December 2021 or very shortly thereafter.

7.0 IMPLICATIONS

7.1 The following implications have been identified:

a) Financial

There are no financial implications regarding this report.

- b) Legal
There are no legal implications regarding this report.

- c) Other (Equalities, Staffing, Planning, Health & Safety, Environmental and Climate Change, Crime & Disorder)
None arise from the contents of this report. Such implications are taken into account as part of the budget process and any variance will be reported as part of this report.

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Background Papers: