

Rother District Council

Report to: Audit and Standards Committee

Date: 20 March 2023

Title: Statement of Accounts 2021/22

Report of: Duncan Ellis, Interim Chief Finance Officer

Purpose of Report: To consider and approve the Council's Statement of Accounts for the financial year ending 31 March 2022.

Officer

Recommendation(s): It be **RESOLVED**: That:

- 1) the Council's 2021/22 Statement of Accounts be approved; and
- 2) delegated authority be granted to the Interim Chief Finance Officer, in consultation with the Chair of the Audit and Standards Committee, to make changes to the Statements should there be any requirement to do so following completion of the final audit work.

This report has been accepted as an Additional Agenda Item to enable the Audit and Standards Committee to consider this matter now and which cannot wait until the next scheduled meeting of the Committee on 19 June 2023.

Introduction

1. The Accounts and Audit Regulations 2003 require the Council's accounts to be approved every year by the Council or its delegated Committee. Members will recall that the draft Statement of Accounts for 2021/22 was reported to, and noted by, Audit & Standards Committee on the 26 September 2022 (Minute AS22/29 refers). A copy of the report is included in Appendix A to this report.
2. The draft accounts included a Narrative Report on the Council's financial performance during 2021/22 and the Annual Governance Statement approved by this Committee at its meeting on 27 July 2022 (Minute AS22/21 refers). The Council's external auditors, Grant Thornton, had not commenced their audit at that time so the Committee were unable to approve the accounts.

Audited Statement of Accounts – 2021/22

3. At the time of writing this report, Grant Thornton had largely completed their work on the 2021/22 accounts. Their Audit Findings Report is shown elsewhere on the agenda and sets out any issues arising from the audit.
4. During their audit, Grant Thornton identified an error on the "change in Covid grants held for the Government" line within the Statement of Cash Flows. The error had no impact on the net amount of cashflows and has since been corrected.

5. Other minor changes to four accounting notes as detailed on pages 25 and 26 of the Audit Findings report have also been included in Appendix B and there are two asset valuation samples still being discussed.
6. This report seeks approval of the Statement of Accounts for 2021/22 as shown in Appendix B, subject to the opinion of the external auditor. It also requests that delegated authority be granted to the Interim Chief Finance Officer, in consultation with the Chair of the Audit and Standards Committee, to make minor non-consequential changes to the Statements following final completion of the audit.

Conclusion

7. It is recommended that delegated authority be granted to the Interim Chief Finance Officer, in consultation with the Chairman of the Audit and Standards Committee, to make changes to the Statements should there be any requirement to do so following completion of the final audit work.

Other Implications	Applies?	Other Implications	Applies?
Human Rights	No	Equalities and Diversity	No
Crime and Disorder	No	Consultation	No
Environmental	No	Access to Information	No
Sustainability	No	Exempt from publication	No
Risk Management	No		

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Appendices:	Appendix A – Statement of Accounts report to Audit & Standards Committee, 26 September 2022 Appendix B – Statement of Accounts, 2021/22
Relevant Previous Minutes:	AS22/29 AS22/21
Background Papers:	None
Reference Documents:	None