

Rother District Council

Report to:	Audit and Standards Committee
Date:	4 December 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 the Council's 2021/22 Statement of Accounts be approved.

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 26 September 2022 (Minute AS22/29 refers).
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.
3. A further report was considered by the Committee at its meeting on 20 March 2023 (Minute AS22/54 refers) alongside the external audit report from Grant Thornton (Minute AS22/53 refers) who, at that time, had completed most of their fieldwork. There were however a couple of outstanding issues which had yet to be resolved at the time of that report.
4. While the officer report did agree a delegation to approve any further changes, it has been necessary for the external auditors to bring back a final report for 2021/22 (elsewhere on this agenda) and on that basis final Committee approval for the sign off of the 2021/22 accounts is sought.

Audited Statement of Accounts – 2021/22

5. Grant Thornton have now completed their fieldwork on the 2021/22 accounts. Their Audit Findings Report is shown elsewhere on the agenda and sets the final issues arising from the audit.
6. As the report of the external auditors outlines the final issues, those are not replicated again within this report.

7. This report therefore seeks final approval of the Statement of Accounts for 2021/22, [a link to which can be found on the Council's website](#), subject to the opinion of the external auditor.

Conclusion

8. It is recommended that the Committee approve the 2021/22 Statement of Accounts.

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

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Appendices:	None
Relevant Previous Minutes:	AS22/29 AS22/21 AS22/53 AS22/54
Background Papers:	None
Reference Documents:	None