

# RIBBLE VALLEY BOROUGH COUNCIL REPORT TO ACCOUNTS AND AUDIT COMMITTEE

INFORMATION

meeting date: 28 SEPTEMBER 2022  
title: STATEMENT OF ACCOUNTS 2021/22 PROGRESS  
submitted by: DIRECTOR OF RESOURCES  
principal author: LAWSON ODDIE

## 1 PURPOSE

1.1 To provide Committee with an update on progress with regard to the production, publication and external audit of the Statement of Accounts for 2021/22.

1.2 Relevance to the Council's ambitions and priorities:

- Community Objectives – none identified
- Corporate priorities – to continue to be a well-managed Council, providing efficient services based on customer need and meets the objective within this priority of maintaining critical financial management controls, ensuring the authority provides council taxpayers with value for money

## 2 BACKGROUND

2.1 At your meeting on 2 February 2022, Committee approved the Closure of Accounts Timetable 2021/22.

2.2 The Accounts and Audit (amendment) Regulations 2021 (SI no 2021/263) came into force on 31 March 2021 (for two years) and set the draft accounts publication date to 1 August and the final accounts publication date as 30 September.

2.3 Within the Closure of Accounts Timetable, the Statement of Accounts 2021/22 were due to be completed and authorised for publication by 29 July 2022 and for the audit of the accounts to be completed by the end of September, in line with regulations that were in place at the time.

## 3 CURRENT POSITION

3.1 It is pleasing to report that the deadline for the publication of the draft accounts was met and the [Statement of Accounts \(Subject to Audit\)](#) were made available on our website on 29 July 2022.

3.2 At the time of reporting the Closure of Accounts Timetable in February, it was highlighted that the Department for Levelling Up, Housing and Communities (DLUHC) had written to local authorities and relevant audit firms to provide an update on action the government was taking to help tackle audit delays.

3.3 As part of these wider measures there was a temporary measure being proposed for consultation, to introduce secondary legislation to extend the deadline for publishing audited local authority accounts to 30 November 2022 for the 2021/22 accounts – for future years this would then be 30 September.

3.4 At that stage the Closure of Accounts Timetable 2021/22 included the deadline for the audit of the accounts as the end of September, which was the deadline that was in place under regulations in place at that time.

3.5 On the 22 July 2022 the DLUHC proposed changes to audit deadlines were brought in through the Accounts and Audit (Amendment) Regulations 2022, and our external auditors, Grant Thornton, are now working to this deadline. As a result, it is now anticipated that the audited Statement of Accounts 2021/22 will be brought to your meeting on 23 November 2022.

#### 4 CONCLUSION

4.1 The deadlines for the preparation of the draft Statement of Accounts was 1 August 2022 and this was met, with the draft accounts being published on 29 July 2022.

4.2 The change proposed by DLUHC to the audit deadline was brought in through the Accounts and Audit (Amendment) Regulations 2022, changing the deadline from the end of September to the end of November.

4.3 The council's external auditors, Grant Thornton, are now working to this new deadline for the audit of the Statement of Accounts.

4.4 It is now anticipated that the audited Statement of Accounts will be brought to committee for approval on 23 November 2022.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES

AA16-22/LO/AC  
16 September 2022