

REPORT REFERENCE NO.	AGC/22/7
MEETING	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	10 MAY 2022
SUBJECT OF REPORT	DRAFT FORWARD PLAN
LEAD OFFICER	Director of Governance & Digital Services
RECOMMENDATIONS	<i>That, subject to any additions/amendments as indicated at the meeting, the draft Forward Plan 2022-23 as appended to this report be approved.</i>
EXECUTIVE SUMMARY	The appendix to this report sets out the draft Forward Plan for submission of items to meetings of this Committee during the next (2022-23) municipal year
RESOURCE IMPLICATIONS	Nil.
EQUALITY RISKS AND BENEFITS ANALYSIS	Not applicable.
APPENDICES	A. Draft Forward Plan 2022-23
BACKGROUND PAPERS	The Accounts and Audit Regulations 2015 The Accounts and Audit (Amendment) Regulations 2021

1. **INTRODUCTION**

- 1.1. The current Terms of Reference for this Committee provide that it has responsibility for, amongst other things:
- internal and external audit arrangements for the Authority (including approval of annual financial statements);
 - Standards arrangements (Members' Code of Conduct);
 - Corporate Risk Register;
 - the Authority's arrangements under the Regulation of Investigatory Powers Act (RIPA) 2000 (including annual reporting); and
 - receipt of an annual report from the Authority's Local Pensions Board.
- 1.2. The draft Forward Plan, as set out at Appendix A to this report, sets out proposed reporting arrangements for these items to meetings of the Committee during the 2022-23 Municipal Year.

2. **FINANCIAL STATEMENTS**

- 2.1. The Accounts and Audit Regulations 2015 (as amended) require, amongst other things:
- for the final (i.e. following the public consultation period) 2021-22 financial statements to be approved by an authority (or Committee thereof) and published by no later than 30 September 2022 (Regulations 9(2) and 10(1)[as amended]);
 - for any certificate or opinion issued by the local auditor on the financial statements to be published by the same date (Regulation 10(1)(a)[as amended]); and
 - for the Annual Governance Statement (for this Authority, this is incorporated into the Annual Statement of Assurance) to be published by the same date (Regulation 10(1)(b)[as amended]).
- 2.2. Regulation 10(2) provides that, in the event that the audit of accounts has not been concluded by 30 September 2022, the Authority must publish as soon as is practicable a notice on its website indicating that it has not been possible to publish the relevant documents by 30 September, the reasons for this and to publish the documents together with the auditors opinion as soon as reasonably practicable after receipt of the opinion.
- 2.3. For the previous (2020-21) financial year, it was not possible to publish the final financial statements and auditors opinion by the designated date as a result of capacity issues faced by the external auditors. Consequently, it was necessary to publish a notice in accordance with Regulation 10(2).

- 2.4. More significantly, however, it was necessary to arrange additional meetings for this Committee in 2021 to address this issue. To seek to avoid this in the forthcoming municipal year, the Forward Plan indicates two possible dates (in September and November 2022) to approve the final financial statements.
- 2.5. Additionally, the Code of Audit Practice 2020 was amended for the last financial year (2020-21) to provide for the external auditor to publish its value for money statement by no later than three months after the issue of its opinion on the financial statements. The external auditor has indicated that, for the 2021-22 financial statement of accounts, it is hoped that the value for money statement (the Auditors' Annual Report) will be available for consideration at the November 2022 Committee meeting.

3. CONCLUSION

- 3.1. The draft Forward Plan appended to this report sets out, for consideration, items aligned to the Terms of Reference for this Committee for submission to meetings in the 2022-23 municipal year. It also seeks to account for any delay that may be experienced for approval of the Authority's financial statements for 2021-22.
- 3.2. Final dates for meetings of this Committee (and other Authority Committees) will be subject to approval by the Authority at its annual meeting scheduled for 10 June 2022. The Committee is invited to consider and - subject to any amendments as may be indicated at the meeting - approve the appended Forward Plan.

MIKE PEARSON
Director of Governance & Digital Services