

GLASGOW AND THE CLYDE VALLEY STRATEGIC DEVELOPMENT PLANNING AUTHORITY JOINT COMMITTEE

To: Joint Committee

On: 11 September 2023

Report by: Treasurer

Heading: Audited Annual Accounts 2022/23

1. Summary

- 1.1 The unaudited Annual Accounts for 2022/23 were presented to the Joint Committee on 12 June 2023 and submitted for audit by the statutory deadline of 30 June 2023.
 - 1.2 The Local Authority Accounts (Scotland) Regulations 2014 require the audited accounts to be approved for signature no later than 30 September each year.
 - 1.3 Section 10 of the 2014 regulations requires the Joint Committee to consider any report made by the appointed auditor before deciding whether to sign the audited accounts. The findings of the appointed auditor, Azets, are presented in the Annual Audit Report, which can be found at Appendix 1.
 - 1.4 There are audit adjustments relating to a misstatement of interest receivable, now reclassified as Other Income (£3k); and an adjustment to pension figures, following receipt of revised actuarial reports (£36k).
 - 1.5 Following approval, the audited accounts will be submitted to the Convener, Treasurer and the Head of Economy and Development for secure digital signature.
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2. Recommendations

- 2.1 It is recommended that members:
 - (a) Note the findings of the 2022/23 audit as contained in the Annual Audit Report (Appendix 1); and
 - (b) Approve the 2022/23 Audited Annual Accounts (Appendix 2) for signature.