

**To:** Council

**On:** 29 September 2022

---

**Report by:** Director of Finance & Resources

---

**Heading:** Update on Audited Annual Accounts 2021/22

---

**1. Summary**

- 1.1 The Council's unaudited Annual Accounts for 2021/22 were presented to the Council and submitted for audit by the statutory deadline of 30 June 2022.
  - 1.2 An extension to the statutory deadline for approval of the audited annual accounts has been provided in Local Government Finance Circular 6/2022, as detailed in section 3.
  - 1.3 The audited Annual Accounts 2021/22 are required to be completed for approval by 30 November 2022.
- 

**2. Recommendations**

- 2.1 The Council is asked to:
    - (a) note the revised deadline for the Council's audited accounts;
    - (b) agree that the meeting of the Audit, Risk and Scrutiny Committee scheduled for 31 October 2022 be rescheduled to 14 November 2022; and
    - (c) note that a special meeting of the Council will be called on or before 30 November 2022 to approve the audited accounts.
-

### 3. **Background**

- 3.1 On 18 May 2022, the Scottish Government published Local Government Finance Circular 6/2022: Extension to Accounts Approval and Publication Dates for 2021-22. Indicating that the Council must aim to approve the 2021/22 audited accounts for signature no later than 30 November 2022.
- 3.2 This timescale also applies to the Common Good Funds and Coats Observatory Trust audited accounts and report.
- 3.3 Under the Council's scheme of delegation, the audited accounts are normally presented to the Audit, Risk & Scrutiny Board prior to being presented to Council. In order to allow the Council to comply with the revised audit dates, it is proposed that the meeting of the Audit, Risk & Scrutiny Board scheduled on 31 October 2022 is rescheduled to 14 November 2022 in order to allow sufficient time for completion of the audit process.
- 3.4 Thereafter, it is proposed that a special meeting of the Council is called on an appropriate date, but no later than 30 November 2022, for the purpose of approving the audited accounts.

---

### **Implications of the Report**

1. **Financial** – timely approval of the audited accounts is a key step in evidencing good financial governance and allows the Council to comply with national financial regulations.
2. **HR & Organisational Development** – none arising from this report.
3. **Community/Council Planning** – none arising from this report.
4. **Legal** – the recommendations in the report will allow the Council to comply with the relevant regulations governing the annual accounts approval process.
5. **Property/Assets** – none arising from this report.
6. **Information Technology** – none arising from this report.
7. **Equality & Human Rights** – none arising from this report.
8. **Health & Safety** – none arising from this report.
9. **Procurement** – none arising from this report.
10. **Risk** – none arising from this report.
11. **Privacy Impact** – none arising from this report.
12. **Cosla Policy Position** – none arising from this report.

13. **Climate Risk** – none arising from this report.

---

**Author:** Alastair MacArthur, Director of Finance and Resources

**Background Papers:** [Local government finance circular 6/2022 - accounting guidance - gov.scot \(www.gov.scot\)](https://www.gov.scot/publications/local-government-finance-circular-6-2022/pages/1-2-accounting-guidance.aspx)