

Notice of Meeting and Agenda Glasgow & the Clyde Valley Strategic Development Planning Authority Joint Committee.

Date	Time	Venue
Monday, 14 September 2020	11:15	Remotely by MS Teams ,

KENNETH GRAHAM
Clerk

Membership

Councillor Denis Johnston and Councillor Alan Moir (East Dunbartonshire Council); Councillor Alan Lafferty and Councillor Stewart Miller (East Renfrewshire Council); Bailie Glenn Elder and Councillor Kenny MacLean (Glasgow City Council); Councillor Jim Clocherty and Councillor David Wilson (Inverclyde Council); Councillor Harry Curran and Councillor Agnes Magowan (North Lanarkshire Council); Councillor Tom Begg and Councillor Marie McGurk (Renfrewshire Council); Councillor John Anderson and Councillor Alistair Fulton (South Lanarkshire Council); and Councillor Jonathan McColl and Councillor Lawrence O'Neill (West Dunbartonshire Council).

Councillor Lawrence O'Neill (Convener); Councillor David Wilson (Vice-Convener).

Additional Item

I refer to the agenda for the meeting of the Glasgow & the Clyde Valley Strategic Development Planning Authority Joint Committee to be held on 14 September 2020 and enclose the undernoted additional report which was not included in the notice calling the meeting and which the Convener has agreed to be considered as an urgent item of business.

Items of business

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| 6 | Update on Audited Annual Accounts 2019/20
Report by Treasurer. | 3 - 4 |
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**GLASGOW AND THE CLYDE VALLEY STRATEGIC DEVELOPMENT PLANNING
AUTHORITY JOINT COMMITTEE**

To: Joint Committee

On: 14 September 2020

Report by: Treasurer

Heading: Update on Audited Annual Accounts 2019/20

1. Summary

- 1.1 The unaudited Annual Accounts for 2019/20 were presented to the Joint Committee on 8 June 2020 and submitted for audit by the statutory deadline of 30 June 2020.
 - 1.2 Owing to the ongoing Coronavirus pandemic, flexibility in terms of the timescales for approval of the audited annual accounts has been provided under the Coronavirus (Scotland) Act 2020.
 - 1.3 Scottish Ministers have indicated their expectation that audited annual accounts are published by 30 November 2020 and it is currently anticipated by the appointed auditors, Audit Scotland, that the audit will be complete by the end of October.
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2. Recommendations

- 2.1 The Joint Committee is asked to:
 - (a) note the revised deadline for the Joint Committee to approve and publish its audited accounts; and
 - (b) note that a special meeting of the Joint Committee will be called on 26 October 2020 to approve the audited accounts.
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3. Background

- 3.1 On 21 May 2020, the Scottish Government released Finance Circular 10/2020, outlining the impact of the Coronavirus (Scotland) Act 2020 on existing statutory regulations for the approval and publication of the annual accounts.

- 3.2 Under this guidance, the Joint Committee was entitled to postpone the completion and approval of the unaudited accounts beyond 30 June, but did not require to do so; consequently, the unaudited accounts of the Joint Committee were submitted for audit by 30 June 2020.
- 3.3 The guidance also allows for the approval and publication of the audited annual accounts to extend beyond the usual statutory deadline of 30 September and provides discretion to authorities and their auditors to agree this locally. It is stated, however, that Scottish Ministers consider it reasonable that this date is “no later than 30 November 2020”.
- 3.4 The Joint Committee’s appointed auditor, Audit Scotland, has indicated their intention to work towards the 26 October 2020 for completion of audit activity, allowing the audited accounts of the Joint Committee and the associated Annual Audit Report to be authorised and published by that date.

Implications of the Report

1. **Financial** – approval of the audited accounts is a key step in evidencing good financial governance and allows the Joint Committee 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 Joint Committee 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: Alan Russell, Treasurer