

# GLASGOW AND THE CLYDE VALLEY STRATEGIC DEVELOPMENT PLANNING AUTHORITY JOINT COMMITTEE

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**To:** Joint Committee

**On:** 12 September 2022

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**Report by:** Treasurer

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

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## 1. Summary

- 1.1 The unaudited Annual Accounts for 2021/22 were presented to the Joint Committee on 27 June 2022 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, and the ClydePlan audited Annual Accounts 2021/22 are expected to be completed for approval by 24 October 2022.
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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 24 October 2022 to approve the audited accounts.
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## 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 Joint Committee must aim to approve the 2021/22 audited accounts for signature no later than 30 November 2022.
- 3.2 The circular also notes that Audit Scotland, the Council's appointed auditor, has set a completion date of 31 October for 2021/22 audits, with a view to transitioning back to the statutory deadline of 30 September next year.

- 3.3 The Joint Committee's appointed auditor, Audit Scotland, has indicated their intention to work towards the 24 October 2022 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 this date.

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## 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.

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