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<b>PART A:</b>	<b>MATTERS DEALT WITH UNDER DELEGATED POWERS</b>
<b>REPORT TO:</b>	<b>OVERVIEW AND SCRUTINY COMMITTEE (AUDIT COMMITTEE)</b>
<b>DATE:</b>	<b>24 NOVEMBER 2022</b>
<b>REPORT OF THE:</b>	<b>CHIEF FINANCE OFFICER (s151) ANTON HODGE</b>
<b>TITLE OF REPORT:</b>	<b>2021/22 STATEMENT OF ACCOUNTS</b>
<b>WARDS AFFECTED:</b>	<b>ALL</b>

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## **EXECUTIVE SUMMARY**

### **1.0 PURPOSE OF REPORT**

- 1.1 The purpose of this report is to present the Council's Statement of Accounts for the year ended 31 March 2022 and to request this committee's approval of the Statement of Accounts.
- 1.2 The draft final accounts have already been made public and are on the Council's website

### **2.0 RECOMMENDATION (AUDIT COMMITTEE)**

- 2.1 It is recommended that members
- note the 2021/22 Statement of Accounts (Appendix A), including the Annual Governance Statement
  - note the External Auditors' Audit Findings ISA 260 Document (Appendix B)
  - note the proposed letter of representation (pages 31-33 of Appendix B)

### **3.0 REASON FOR RECOMMENDATION**

- 3.1 The Accounts and Audit (Amendment) Regulations 2022 require the audited Statement of Accounts to be published by the 30 November.
- 3.2 The Council's external auditors, Grant Thornton, are nearing completion of the audit of accounts for 2021/22 and have issued their draft report to the Overview and Scrutiny Committee on the 24 November 2022. That report is attached at Appendix B.

#### **4.0 SIGNIFICANT RISKS**

4.1 There are no significant risks in considering this report.

#### **5.0 POLICY CONTEXT AND CONSULTATION**

5.1 The Statement of Accounts has been produced in accordance with the Accounts and Audit (England) Regulations 2015 as amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2021 and, more specifically, the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2021/22.

### **REPORT**

#### **6.0 REPORT DETAILS**

6.1 The Statement of Accounts are attached to this report at Appendix A, members will find a review of the Council's financial position on page 5 of the Statement.

6.2 Following Audit Committee's consideration of the Statement, the process followed by Ryedale District Council has been to bring the Statement of Accounts – and any associated documents, including the Annual Governance Statement – to the Policy and Resources Committee for final approval.

6.3 After 28 November the next meeting of this committee is scheduled for February 2023. Therefore, to enable the accounts to be signed off without any further delay, having been through this Audit Committee, on 10 November, Policy and Resources Committee agreed to delegate the authority to sign off the accounts to the s151 Officer in consultation with the Chair of the Committee and all Group Leaders (assuming there are no material changes after Audit Committee)

#### **7.0 IMPLICATIONS**

7.1 The following implications have been identified:

- a) Financial  
There are no financial implications regarding this report.
- b) Legal  
There are no legal implications regarding this report.
- c) Other (Equalities, Staffing, Planning, Health & Safety, Environmental and Climate Change, Crime & Disorder)  
None arise from the contents of this report. Such implications are taken into account as part of the budget process and any variance will be reported as part of this report.

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**Chief Finance Officer (s151)**

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**Background Papers:**