

# External Audit Update - 20/21 Accounts Update

## Audit & Scrutiny Committee Thursday, 27 January 2022

Report of: Chief Finance Officer (Section 151)

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Purpose: For information

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Publication status: Open

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Wards affected: All

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### Executive summary:

The Council's external auditors, Deloitte, will provide a verbal update to inform the Committee on the current position of the signing of the Council's 2020/21 accounts.

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**This report supports the Council's priority of:** Building a better Council

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### Recommendation to Committee:

That Deloitte's update be noted, and that authority be delegated to the Council's Section 151 Officer in consultation with the Chair of the Audit and Scrutiny Committee, to give final approval to those Accounts.

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### Reason for recommendation:

There is a legal requirement for the Council to sign off the 2020/21 accounts as soon as possible.

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## **Introduction and background**

1. At the Audit & Scrutiny Committee on 30 September 2021, Deloitte provided a verbal update to the Committee on the current position of the signing off of the Council's 2019/20 and 2020/21 accounts.
2. It is expected that the 2019/20 accounts will be signed off before the meeting of the Audit & Scrutiny Committee on 27 January 2022.
3. The purpose of Deloitte's attendance at the committee meeting on 27 January 2022 is to provide an update on the current position of the signing off of the 2020/21 accounts, which should have completed last year.

## **Other options considered**

No other options were considered as the completion of the 2020/21 is a statutory requirement.

## **Key implications**

### **Comments of the Chief Finance Officer**

There are no direct financial implications of the report. The signing of Accounts by the external auditors is a statutory requirement and the Council will continue to work with Deloitte in whatever capacity required to achieve sign off.

### **Comments of the Head of Legal Services**

The delay to the sign off of the Statutory Accounts has not arisen through Council fault. Failure to produce a final set of accounts is not only a statutory breach but also has consequential reputational damage to the Council. These are key financial documents, and its implications for the Council have to be considered in financial planning purposes, but for this Committee there are no direct legal implications in noting the recommendations in this report.

## **Equality**

There are no Equalities implications directly arising from the statutory audit of the financial statements.

## **Climate change**

There are no Climate Change implications directly arising from the statutory audit of the financial statements.

## **Appendices**

None.

## **Background papers**

None.

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