

# Crawley Borough Council

## Report to Audit Committee

25 July 2022

### Approval of the 2020/21 Statement of Accounts

Report of the Head of Corporate Finance – FIN/581

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#### 1. Purpose

- 1.1 To seek the Audit Committee's approval of the 2020/21 Statement of Accounts.

#### 2. Recommendations

- 2.1 It is recommended that:

- a) delegated authority be given to the Chair of the Audit Committee to approve the 2020/21 Statement of Accounts once the audit is concluded
- b) the Chair of the Committee be authorised to sign the 2020/21 Letter of Representation
- c) the Chair of the Committee be authorised to sign the 2020/21 Statement of Accounts on behalf of the Council.

#### 3. Reasons for the Recommendations

- 3.1 The Council has a statutory responsibility to approve the Statement of Accounts by 30 September, or as soon as reasonably practicable after the audit if the audit has not concluded by this date.

#### 4. Background

- 4.1 The audit of the 2020/21 Statement of Accounts has not concluded. EY is reporting separately to the Committee on the current progress of the audit.
- 4.2 At the Audit Committee meeting on 15 March 2022, delegated authority was given to the Chair of the Committee to sign the accounts if there were minor or non-material amendments to the accounts following the conclusion of the audit.
- 4.3 One material amendment has been made in relation to depreciation on infrastructure assets at a value of £759,000.

#### 5. Background Papers

- [Approval of the 2020/21 Statement of Accounts – Report to Audit Committee \(FIN/568\)](#)
- [Financial Outturn 2020/21 – Report to Cabinet 30/06/2021 \(FIN/526\)](#)
- The Accounts and Audit Regulations 2015
- The Accounts and Audit (Amendment) Regulations 2021

- Code of Practice on Local Authority Accounting in the UK 2020/2021 (Chartered Institute of Public Finance and Accountancy)
- Guidance Notes for Practitioners (Chartered Institute of Public Finance and Accountancy)

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