

SUBMISSION OF LATE REPORT

NAME OF COMMITTEE : Audit Risk and Scrutiny Committee

DATE OF COMMITTEE : 30 June 2021

TITLE OF REPORT : External Audit Annual Report 2020/21

Please explain why this report is late.

The audit is carried out to a compressed timescale to meet Council expectations. The audit of the Annual Accounts required to be substantially completed before the final draft report could be prepared, and this was reached on 28.06.2021, therefore the report could not fit into the normal committee cycle. Meeting this timescale means that there is a clearer and better understanding of the Council finances early in the year and supports our financial resilience.

Please explain:

- **why this report must be submitted to the next meeting of the Council/Committee; and**
- **why it cannot be submitted to a meeting of the Council/Committee at a later date.**

Director Steven Whyte

Date 28.06.2021

The following section must be completed by the Convener where a report must be submitted less than three clear days¹ before a meeting of the Council/Committee.

By law, an item of business must be open to inspection by members of the public for at least three clear days before a meeting.

An item of business not open to inspection for three clear days may be considered at a meeting only by reason of special circumstances, which shall be specified in the minutes, and where the Convener is of the opinion that the item should be considered as a matter of urgency.

Please explain why you are of the opinion that the item should be considered as a matter of urgency.

The audit of the annual accounts is an important element of managing the Council's finances, the unaudited accounts have previously been provided to the Committee and therefore will be generally familiar to all members. The auditors opinion and explanation of audit findings contained in the report are fundamental to reviewing and approving for signature the audited annual accounts. In line with robust financial management arrangements consideration of the annual accounts for 2020/21 is good practice ahead of the first quarterly reporting of the new financial year, it provides certainty and assurance to the Council.

Convener Councillor Alex Nicoll

Date 28 June 2021

¹ For example if a letter is posted on Monday advising of a meeting on Friday, it gives 3 clear days notice (i.e. Tuesday, Wednesday, Thursday). Saturday, Sunday and public holidays are included within the definition of Clear Days.