

## ABERDEEN CITY COUNCIL

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<b>COMMITTEE</b>	Pensions Committee
<b>DATE</b>	25 March 2022
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Statement of Accounts 2021/22 – Action Plan
<b>REPORT NUMBER</b>	PC/MAR22/ACCOUNTS
<b>DIRECTOR</b>	Steven Whyte
<b>CHIEF OFFICER</b>	Jonathan Belford
<b>REPORT AUTHOR</b>	Laura Colliss
<b>TERMS OF REFERENCE</b>	3.1

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### 1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to provide Elected Members with high level information and key dates in relation to the 2021/22 Statement of Accounts including linkages to the plans and timetables of the Council's External Auditors.

### 2. RECOMMENDATION

- 2.1 That the Committee note the report for assurance.

### 3. FINANCIAL IMPLICATIONS

- 3.1 There are no direct financial implications arising from the recommendation in this report.

### 4. LEGAL IMPLICATIONS

- 4.1 In terms of The Local Authority Accounts (Scotland) Regulations 2014, there is a statutory requirement for the Council to produce both a draft and audited Statement of Accounts within certain timescales and to a high standard. This is a major task which requires co-operation and input from a large number of people across all services of the Council. It is only with the commitment of all staff that these high standards and deadlines can be met.

### 5. MANAGEMENT OF RISK

Category	Risk	Low (L) Medium (M) High (H)	Mitigation
<b>Strategic Risk</b>	N/A	N/A	N/A
<b>Compliance</b>	Failure to meet statutory requirement to produce draft and	M	Process and procedures in place to ensure teams work together to produce within timescales.

	audited Statement of Accounts within certain timescales and to high standard.		
<b>Operational</b>	N/A	N/A	N/A
<b>Financial</b>	Possible financial penalties for failure to meet regulatory requirements.	M	Compliance monitoring and regular reporting to Pensions Committee.
<b>Reputational</b>	Failure to meet regulatory requirements may result in adverse publicity	M	Processes and procedures in place based on the timetable set out in the attached report.
<b>Environment / Climate</b>	N/A	N/A	N/A

## 6. OUTCOMES

6.1 The proposals in this report have no impact on the Council Delivery Plan.

## 7. IMPACT ASSESSMENTS

Assessment	Outcome
<b>Impact Assessment</b>	Not required
<b>Data Protection Impact Assessment</b>	Not required

## 8. BACKGROUND PAPERS

None

## 9. APPENDICES

None

## 10. REPORT AUTHOR CONTACT DETAILS

<b>Name</b>	Laura Colliss
<b>Title</b>	Pensions Manager
<b>Email Address</b>	<a href="mailto:LColliss@nespf.org.uk">LColliss@nespf.org.uk</a>
<b>Tel</b>	01224 264158