

## SUBMISSION OF LATE REPORT

NAME OF COMMITTEE : Audit, Risk and Scrutiny Committee

DATE OF COMMITTEE : 27 June 2024

TITLE OF REPORT : External Audit – Annual Report on the 2023/24 Audit

**Please explain why this report is late.**

This report is the external auditor's report on the council's 2023/24 annual accounts. Aberdeen aims to have its audited accounts available by 30 June each year to meet its reporting requirements to the London Stock Exchange. This deadline is far in advance of 30 September, the statutory deadline for local government audited accounts. There is much work to complete in the seven weeks between the date the committee considered the unaudited accounts and 27 June 2024, when the committee is due to approve the audited accounts. In order to meet the council's aim to conclude by 30 June, the auditor needed a more flexible approach to ensure all the necessary assurances were obtained.

**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.

The council aims to have its audited accounts available by 30 June each year, to meet its reporting requirements to the London Stock Exchange.



**Executive Director Andy MacDonald**  
**Date 25 June 2024**

**The following section must be completed by the Convener where a report must be submitted less than three clear days<sup>1</sup> 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 council aims to have its audited accounts available by 30 June each year, to meet its reporting requirements to the London Stock Exchange.

**Convener**



**Date 25 June 2024**

<sup>1</sup> 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.

