

## ABERDEEN CITY COUNCIL

---

<b>COMMITTEE</b>	Pensions Committee
<b>DATE</b>	24 March 2023
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Statement of Accounts 22/23 – Action Plan
<b>REPORT NUMBER</b>	PC/MAR23/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

---

### **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 2022/23 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 main report for assurance.

### **3. CURRENT SITUATION**

- 3.1 See attached main report.

### **4. FINANCIAL IMPLICATIONS**

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

### **5. LEGAL IMPLICATIONS**

- 5.1 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.

### **6. ENVIRONMENTAL IMPLICATIONS**

- 6.1 There are no direct environmental implications arising from the recommendation of this report.

## 7. RISK

Category	Risks	Primary Controls/Control Actions to achieve  Target Risk Level	*Target Risk Level (L, M or H)  *taking into account controls/control actions	*Does Target Risk Level Match Appetite Set?
<b>Strategic Risk</b>	No significant risks identified.	N/A	N/A	N/A
<b>Compliance</b>	Failure to meet statutory requirement to produce draft and audited Statement of Accounts within certain timescales and to high standard.	Process and procedures in place to ensure teams work together to produce within timescales.	M	Yes
<b>Operational</b>	No significant risks identified.	N/A	N/A	N/A
<b>Financial</b>	Possible financial penalties for failure to meet regulatory requirements.	Compliance monitoring and regular reporting to Pensions Committee.	M	Yes
<b>Reputational</b>	Failure to meet regulatory requirements may result in adverse publicity	Processes and procedures in place based on the timetable set out in the attached report.	M	Yes
<b>Environment / Climate</b>	No significant risks identified.	N/A	N/A	N/A

## 8. OUTCOMES

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

## 9. IMPACT ASSESSMENTS

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

<b>Data Protection Impact Assessment</b>	Not required
<b>Other</b>	N/A

## 10. BACKGROUND PAPERS

None

## 11. APPENDICES

None

## 12. 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