

<b>Report to:</b>	<b>AUDIT COMMITTEE</b>
<b>Relevant Officer:</b>	Steve Thompson, Director of Resources
<b>Date of Meeting</b>	11 November 2021

## EXTERNAL AUDITOR'S REPORT TO THOSE CHARGED WITH GOVERNANCE (ISA 260) AND STATEMENT OF ACCOUNTS 2020/2021

### 1.0 Purpose of the report:

- 1.1 To consider Deloitte's Governance Report and the revised Statement of Accounts for 2020/2021.

### 2.0 Recommendation(s):

- 2.1 To consider the External Auditor's Report to those charged with Governance (ISA 260) for 2020/2021.
- 2.2 To approve the revised Statement of Accounts for 2020/2021.

### 3.0 Reasons for recommendation(s):

- 3.1 To enable the Audit Committee to approve the Statement of Accounts to ensure compliance with the Accounts and Audit Regulations (England) Regulations 2015.
- 3.2 Is the recommendation contrary to a plan or strategy adopted or approved by the Council? No
- 3.3 Is the recommendation in accordance with the Council's approved budget? Yes

### 4.0 Other alternative options to be considered:

- 4.1 None, as the Committee is required to approve the Statement of Accounts.

### 5.0 Council Priority:

- 5.1 The relevant Council Priority is:
- The economy - maximising growth and opportunity across Blackpool.

### 6.0 Background Information

- 6.1 The *Accounts and Audit (England) Regulations 2015* require that "the responsible financial officer of a larger relevant body must, no later than 31 May immediately following the end of

a year, sign and date the statement of accounts” with the final audited version approved by Members by 31 July. However due to the Covid-19 pandemic these dates were extended to the 1 August 2021 for the draft accounts and 30 September 2021 for the audited version.

6.2 The draft Statement of Accounts 2020/2021 was signed off by the Council’s statutory finance officer, the Director of Resources on 21 July 2021.

6.3 The audit is now nearing completion and the revised Statement of Accounts 2020/2021 is included at Appendix 5(a).

6.4 Once the outstanding audit issues have been resolved, the governance report has been considered and the letter of representation signed by the Director of Resources, it is expected that the Auditors will finalise their statements in order that the final audited accounts can be published.

6.5 Does the information submitted include any exempt information? No

**7.0 List of Appendices:**

7.1 Appendix 5(a) - Statement of Accounts 2020/2021.  
Appendix 5(b) - External Auditor’s Report ISA 260 2020/2021.

**8.0 Financial considerations:**

8.1 As contained within the Statement of Accounts and ISA260 report.

**9.0 Legal considerations:**

9.1 The Audit Committee is required to approve the Statement of Accounts to ensure compliance with the Accounts and Audit Regulations (England) Regulations 2015.

**10.0 Risk management considerations:**

10.1 None.

**11.0 Equalities considerations:**

11.1 None.

**12.0 Sustainability, climate change and environmental considerations:**

12.1 None.

**13.0 Internal/External Consultation undertaken:**

13.1 None.

**14.0      Background papers:**

14.1      None.