

NORTH NORTHAMPTONSHIRE COUNCIL

AUDIT AND GOVERNANCE COMMITTEE

Report Title	Draft Statement of Accounts East Northants District Council	
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Other Director/SME	N/a	N/a

List of Appendices

Appendix A – East Northamptonshire District Council 2020/21

1. Purpose of Report

- 1.1. The Council's governance arrangements require the Audit and Governance Committee to receive and approve the Statement of Accounts for the former District and Borough Councils in North Northamptonshire.

2. Executive Summary

- 2.1. This report recommends that the Committee approve the draft Statement of Accounts 2020/21 for East Northamptonshire District Council.

3. Recommendations

- 3.1. It is recommended that the Committee:
- a) Approve the draft Statement of Accounts for the financial year 2020/21 for the East Northamptonshire District Council subject to the conclusion of the audit and that there are no material adjustments that impact on the Council's usable reserves.
 - b) Any non-material adjustments required to the draft Statement of Accounts in relation to the East Northamptonshire District Council are delegated to the Council's Executive Director of Finance (s151 Officer), in consultation with the Chair of the Audit and Governance Committee.

3.2. Reason for Recommendations –

- It is a statutory requirement for the Council to approve the annual Statement of Accounts and to consider the External Auditors report (Item 4 on this Agenda). In accordance with the Council's constitution the Audit and Governance Committee are required to undertake this function.

4. Report Background

- 4.1. The accounts for East Northants District Council remain in draft format as there are several outstanding matters that are to be concluded, these are set out in the Provisional Audit Results Report prepared by Ernst and Young (EY).
- 4.2. The Statement of Accounts 2020/21 for East Northamptonshire District Council are detailed at **Appendix A**.

5. Issues and Choices

- 5.1. The Committee is being requested to approve the draft Statement of Accounts for East Northants District Council and delegate authority for any non-material adjustments to the draft Statement of Accounts to the Councils Executive Director of Finance (S151 Officer), in consultation with the Chair of the Audit and Governance Committee.
- 5.2. It is a statutory requirement for the Council to approve the annual Statement of Accounts and to consider the External Auditors report (Item 4 on this Agenda). In accordance with the Council's constitution, the Audit and Governance Committee are required to undertake this function.

6. Implications (including financial implications)

6.1. Resources and Financial

- 6.1.1. The financial implications are set out within the Statement of Accounts attached.

6.2. Legal

- 6.2.1. The approval of the accounts is required for the Council to meet its legal responsibilities under the Accounts and Audit Regulations 2015.

6.3. Risk

- 6.3.1. The Council's External Auditors have set out the risks in their Provisional Audit Results Report (Item 4 on this Agenda).

6.4. Consultation

- 6.4.1. None specific to this report.

6.5. Consideration by Scrutiny

6.5.1. Not specific to this report.

6.6. Climate Impact

6.6.1. None specific to this report.

6.7. Community Impact

6.7.1. None specific to this report.

7. Background Papers

7.1. Council Constitution.