



Report of the Section 151 Officer

Special Audit Committee – 24 August 2021

Draft Statement of Accounts 2020/21

Purpose:	The report presents the Draft Statement of Accounts for 2020/21 and is presented to the Audit Committee for Information and Review.
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For Information	

1. Background

- 1.1 Legislation requires the Council to produce an annual Statement of Accounts in respect of each Financial year as follows:-
 - **By 15th June** following the year to which the Accounts relate – Accounts to be drafted and signed by the Section 151 Officer
 - **By 15th September** following the year to which the Accounts relate - the Accounts are required to be audited and approved by Council
- 1.2 The Draft Accounts for 2020/21 have been prepared and were signed by the Section 151 Officer on 27th May 2021. A copy is appended at Appendix 'A' to this report.
- 1.3 The Accounts have been formally presented to the Council's auditors – Audit Wales – who have completed the audit of the Accounts.
- 1.4 As part of the audit process the Accounts were made available for inspection by the public for a four week period from 12th July 2021 to 6th August 2021.

2. Form and content of the Statement

- 2.1 The form and content of the report is largely set out in the CIPFA code of practice which forms the basis of best practice in accordance with legislation.

3. Integrated Assessment Implications

- 3.1 The Council is subject to the Equality Act (Public Sector Equality Duty and the socio-economic duty), the Well-being of Future Generations (Wales) Act 2015 and the Welsh Language (Wales) Measure, and must in the exercise of their functions, have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Acts.
- Advance equality of opportunity between people who share a protected characteristic and those who do not.
- Foster good relations between people who share a protected characteristic and those who do not.
- Deliver better outcomes for those people who experience socio-economic disadvantage.
- Consider opportunities for people to use the Welsh language.
- Treat the Welsh language no less favourably than English.
- Ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.

The Well-being of Future Generations (Wales) Act 2005 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.

Our integrated Impact Assessment process ensures we have paid due regard to the above. It also takes into account other key issues and priorities, such as poverty and social exclusion, community cohesion, carers, the United Nations Convention on the Rights of the Child (UNCRC) and Welsh language.

- 3.2 The Revenue budget of the Council was approved following the application of the corporate Equality Impact Assessment (EIA) process throughout the Budget setting process. This process has since been replaced with IIA's. It is essential where service levels are affected by changes to the Revenue budgets (including savings options) that the IIA process (alongside consultation and engagement as appropriate) is applied to ensure due regard is paid to the potential equality impacts of any proposals prior to decision making. An IIA has been undertaken on this report. This report outlines the statement of accounts and there are no implications to consider at this time.

4. Legal Implications

- 4.1 Production of the Statement of Accounts is required in accordance with the provisions of the Accounts and Audit (Wales) Regulations 2014.

5. Financial Implications

- 5.1 There are no financial implications.

Background Papers: *Accounts and Audit Regulations*
Cipfa Accounting Code of Practice

Appendices: Appendix 'A' – Draft Statement of Accounts 2020/21.
Appendix 'B' – IIA Screening form.