

## FINAL ACCOUNTS REPORT 2019/20, 2020/21, 2021/22 and 2022/23

**Meeting:** Council

**Date Of Meeting:** 12 December 2024

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Will the decision be open for call in (i.e. is it a key decision)?  Yes  No

Does the report contain confidential or exempt information?  Yes  No

### 1.0 Purpose of Report

1.1 This report is seeking approval by Council of the final accounts for the financial years 2019/20, 2020/21, 2021/22 and 2022/23.

### 2.0 Recommendations

2.1 Council is asked to approve the recommendations as set out below:

2.2 **Recommendation from the Audit and Governance Committee in respect of the final accounts for the financial years 2019/20, 2020/21 and 2021/22**

To recommend to Council that subject to the receipt of advice satisfactory to the Section 151 Officer and Members from King's Counsel with respect to the Council's Chief Financial Officer's Statement of Responsibilities for the Statement of Accounts and the position of Members in relation to this, Full Council approves and submits the accounts to the External Auditors, BDO, in line with the statutory backstop requirements noting that this is done in the knowledge that they are based on the accounting policies and practices of the time and the information that was available at that time, additionally noting that this recommendation is made on the basis that:

- (i) the Council's Section 151 Officer's via his explanatory statement to Full Council on 26 September 2024, has confirmed that the accounts are based on the best information available and the policies and conventions in place for the year that the specific accounts refer to; and
- (ii) Officers have confirmed that there are no further matters relevant to the above accounts as of the date of this meeting [4 December 2024] that should be brought to the Committee's attention."

**2.3 Recommendation from the Council's Section 151 Officer in respect of the final accounts for the financial year 2022/23:**

**RESOLVE That**

- (i) the accounts for the financial year 2022/23 are approved and submitted to the Council's external auditors, BDO, in line with the statutory backstop requirements, noting that this is done in the knowledge that they are based on the accounting policies and practices of the time and the information that was available at that time, additionally noting that:**
  - (a) the Council's Section 151 Officer, via his explanatory statement to Full Council on 26 September 2024, has confirmed that the accounts are based on the best information available and the policies and conventions in place for the year that the specific accounts refer to; and**
  - (b) Officers have confirmed that there are no further matters relevant to the above accounts as of the date of the Full Council meeting on 12 December that should be brought to the attention of members; and**
- (ii) it be noted that the Audit and Governance Committee (in respect of the final accounts for years 2019/20, 2020/21 and 2021/22) and the Council's Section 151 Officer (in respect of the final accounts for the year 2022/23) have themselves noted the support of the Commissioners in the approach taken.**

**3.0 Proposal and Outcome**A comprehensive report on the final accounts for 2019/20, 2020/21 and 2021/22 was considered by the Audit and Governance Committee at its meeting on 4 December 2024. The report recommended the Committee to resolve that the 2019/20, 2020/21, and 2021/22 final accounts be referred to Council for approval subject to various caveats including the provision of legal advice on various matters.

3.2 A copy of the report for the Audit and Governance Committee is attached for information, together with the accounts for the three years.

3.3 The legislation to implement the statutory backstop dates was laid before Parliament on 9th September and came into force on 30th September. The legislation requires that, in order to meet the backstop date, the authority must approve the statement of accounts in accordance with Regulation 9(2) by no later than the 13<sup>th</sup> December 2024. This regulation stipulates that, following the conclusion of the period for the exercise of public rights, the accounts must be considered and approved by committee. For Woking, this committee is Full Council.

3.4 The period for the exercise of public rights for the 2021/22 accounts ended on 29th November 2024. Therefore, the 2019/20, 2020/21, and 2021/22 accounts were able to be considered by the Audit and Governance Committee at the special meeting on 4th December 2024, before being submitted to Full Council.

3.5 The public rights period for the 2022/23 accounts does not end until 4:45pm on 12th December 2024. As such, these accounts were not considered alongside the

2019/20, 2020/21, and 2021/22 accounts at the 4th December Audit and Governance Committee meeting. This is the reason that the recommendation for approval of the 2022/23 final accounts is from the Council's Section 151 officer rather than the Audit Committee. The Audit Committee did note these accounts at the meeting on 21st November 2024.

#### **4.0 Decision Type/Scope**

4.1 The approval of these four sets of accounts is a decision for Council.

#### **5.0 Implications**

##### Legal

- 1.2 There are no direct legal implications in relation to this report. The accounts are prepared and audited in accordance with The Accounts and Audit Regulations 2015.
- 1.3 External legal advice has been sought in respect of various aspects of this report and is included as an exempt appendix to this report.

##### Resources (including finance)

1.4 As set-out in the report to Audit and Governance Committee.

##### Risks and Mitigation

1.5 As set-out in the report to Audit and Governance Committee.

##### Consultation, Equality Impact Assessments

1.6 As set-out in the report to Audit and Governance Committee.

##### Environment and Climate Change

1.7 As set-out in the report to Audit and Governance Committee.

#### **6.0 Supporting Documents**

1.8 The financial statements for 2019/20, 2020/21, 2021/22 and 2022/23 together with a copy of the report considered by the Audit and Governance Committee on 4 December 2024, were published on 6 December 2024 ([Agenda Item 10 - Final Accounts Report Published 6 December](#)).

1.9 Exempt Information – Legal Advice

#### **Report Ends**