

## THE VALE OF GLAMORGAN COUNCIL

Minutes of a remote Special meeting held on 11<sup>th</sup> October, 2021.

The Committee agenda is available [here](#).

The Meeting recording is available [here](#).

Present: Councillor Jayne Norman (Mayor); Councillors Julie Aviet, Vincent Bailey, Rhiannon Birch, Jonathan Bird, Bronwen Brooks, Lis Burnett, George Carroll, Christine Cave, Janice Charles, Millie Collins, Geoff Cox, Robert Crowley, Pamela Drake, Vincent Driscoll, Stewart Edwards, Ben Gray, Owen Griffiths, Stephen Griffiths, Sally Hanks, Nic Hodges, Gwyn John, Gordon Kemp, Peter King, Kevin Mahoney, Kathryn McCaffer, Anne Moore, Neil Moore, Michael Morgan, Rachel Nugent-Finn, Andrew Parker, Bob Penrose, Sandra Perkes, Andrew Robertson, Leighton Rowlands, Ruba Sivagnanam, John Thomas, Neil Thomas, Steffan Wiliam, Margaret Wilkinson, Edward Williams and Mark Wilson.

### 443 ANNOUNCEMENT –

Prior to the commencement of the business of the Committee, the Chairman read the following statement: “May I remind everyone present that the meeting will be live streamed as well as recorded via the internet and this recording archived for future viewing.”

### 444 APOLOGIES FOR ABSENCE –

These were received from Councillors Andrew R.T. Davies, Anthony Hampton, Hunter Jarvie, Dr. Ian Johnson and Marguerita Wright.

### 445 DECLARATIONS OF INTEREST –

No declarations of interest were received.

### 446 STATEMENT OF ACCOUNTS 2020/21 (HF/S1510) –

The Leader presented the report advising that the purpose of the report was to request that Council approve the Statement of Accounts and the Annual Governance Statement and agree the Final Letter of Representation for 2020/2021

Audit Wales was the body responsible for undertaking the external audit work for the Council and under the Accounts and Audit (Wales) Regulations 2014 (as amended), the Council and the Auditor General had been working towards meeting earlier statutory deadlines for the closure of the accounts. For the 2020/2021 financial year, the Council was required to close the accounts by 31<sup>st</sup> May 2021 with Audit Wales required to complete the audit by 31<sup>st</sup> July 2021. However, due to the pandemic, the

dates had been revised by Welsh Government with Local Authorities being required to complete their 2020/2021 accounts by 31<sup>st</sup> August 2021 with the intention that Audit Wales complete their audit by 30<sup>th</sup> November 2021.

The Leader stated he was very pleased to report to Council that the draft accounts had been handed to Audit Wales on 30<sup>th</sup> June and the audited accounts were therefore before Council for approval. The Appointed Auditor intended to sign the 2020/21 financial statements on 12<sup>th</sup> October 2021.

Council was further informed that the Auditor General had stated that despite the challenging circumstances, Council staff had fully engaged in the audit process and effectively supported the audit by providing good quality draft accounts with supporting working papers and responding to audit queries on a timely basis.

The Leader took the opportunity to acknowledge the work of the Audit Wales team in completing the audit which he said had enabled the Council to consider the accounts at the meeting. The Leader also drew Council's attention to the fact that group accounts had been produced for 2020/21 which included the first full year of trading for the Big Fresh Catering Company which was wholly owned by the Council. The presentation of the Group Accounts had also been agreed by Audit Wales.

In the report to Council the Auditor General had also stated that the Financial Statements:

- gave a true and fair view of the financial position of the Vale of Glamorgan Council and the Vale of Glamorgan Council's Group as at 31 March 2021 and of its income and expenditure for the year ended; and
- had been properly prepared in accordance with legislative requirements and international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020-21.

It was also the intention of the Appointed Auditor to issue an unqualified audit report on the Financial Statements once the relevant Council Officers had provided a signed Final Letter of Representation. Under the Accounts and Audit Regulations (as amended), the Statement of Accounts had to be approved before the 30<sup>th</sup> November and signed and dated by the Mayor as Chairman of the Council. In addition, the Annual Governance Statement needed to be formally approved by Council and signed and dated by the Leader of the Council.

The Leader further informed Council that on 23<sup>rd</sup> September the Governance and Audit Committee had considered an agenda item entitled "Audit of the 2020/21 Financial Statements - Reporting to Those Charged with Governance " with Members of the Committee being in agreement with the Statement of Accounts as presented to them.

The Leader concluded by moving the approval of the recommendations as contained within the report before Council. This was duly seconded by Councillor Lis Burnett.

Councillor Carroll as Chair of the Governance and Audit Committee echoed the Leader's comments and took the opportunity to thank Audit Wales and Internal Audit officers for their work in preparing the accounts and advised that the Governance and Audit Committee had been in agreement to recommend approval of the Accounts. Councillor Carroll made reference to specific paragraphs in the report where reference was made to the impact the pandemic had had on Council resources.

In response the Leader thanked Councillor Carroll for his comments and took the opportunity to thank the Finance Team of the Council for the work they had done in preparing the Statement of Accounts.

There being no dissent to the Leader's motion it was subsequently

RESOLVED –

- (1) T H A T the report of the Auditor General for Wales be noted.
- (2) T H A T the Letter of Representation to Audit Wales for 2020/21 be noted and agreed, signed, and dated by the Mayor as Chair of the Council.
- (3) T H A T the Annual Governance Statement (within the Statement of Accounts) for 2020/21 be approved and signed and dated by the Leader of the Council.
- (4) T H A T the Statement of Accounts for 2020/21 be approved and signed and dated by the Mayor as Chair of the Council.

#### Reasons for decisions

- (1) To ensure that Members are informed of the results of the audit of the Councils Financial Statements for 2020/21.
- (2) That the signed representation letter is returned to Audit Wales.
- (3) That the Annual Governance Statement is signed and dated as required.
- (4) That the Statement of Accounts be approved prior to the deadline.