



Audit & Governance Committee  
13 June 2022

**External Audit Plan and Draft Statement of Accounts 2021/22**

**Purpose of the report:**

To provide Audit & Governance Committee with an update on the Draft Accounts and the process for undertaking the audit.

**Recommendations:**

It is recommended that Audit & Governance Committee note the draft accounts and the process for undertaking the audit.

**Introduction:**

1. As a result of Covid-19, Ministry of Housing, Communities & Local Government (MHCLG) legislated to allow local authorities flexibility in the timescales for publishing draft accounts. The statutory deadline for publishing the draft accounts for 2019/20 was moved from 31 May to 31 August, with the deadline for audit sign-off moving from 31 July to 30 November.
2. For 2020/21, the deadlines were once again amended to 31 July for Draft Accounts and 30 November for audit sign-off and final publication.
3. Despite the flexibility, Surrey County Council adhered to the original timeline of producing draft accounts for both 2019/20 and 2020/21 by the end of May. The 2019/20 final accounts were signed by Grant Thornton, the external auditor, on 23 November 2020 and the 2020/21 final accounts were signed by the same auditors on 30 November 2022.
4. For 2021/22, the deadlines have remained at 31 July for Draft Accounts and 30 November for audit sign-off and final publication. The Chief Finance Officer is required, no later than 31 July 2022, to sign and certify that the draft Statement of Accounts present a true and fair view of the Authority's financial position for the year ended 31 March 2022. The Draft Statement of Accounts are attached as Appendix 2 to this report.

## Inspection and External Audit

5. From the date of publication, the draft accounts are subject to a 30-working day Public Inspection Period, during which time any person interested may on reasonable notice inspect the accounts and supporting documents, except where the latter includes commercially sensitive or personal information.
6. The deadline for external audit to complete their review and sign the accounts is 30 November. The External Audit Plan is attached as Appendix 1 to this report and will set out the approach that Grant Thornton will take to the audit and their expected timetable to conduct the audit between July and November.
7. The final accounts and Audit Findings Report are scheduled to be presented to this committee by 30 November

## Conclusions:

8. The Council's Draft Accounts are attached to this report for consideration.

### Financial and value for money implications

9. There are no financial or value for money implications of this report. The Draft Statement of Accounts includes a Narrative Statement which sets out the key elements of the Statement of Accounts.

### Equalities and Diversity Implications

10. There are no direct equalities implications of this report.

### Risk Management Implications

11. There are no direct risk management implications of this report. The Council's approach to risk management is summarised in the Narrative Statement.

## Next steps:

12. The final, audited Statement of Accounts and Audit Findings Report are scheduled to be presented to this committee by 30 November.

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### Sources/background papers:

Appendix 1 – External Audit Plan 2021/22

Appendix 2 – Draft Statement of Accounts