
Report To:	Inverclyde Council	Date:	28 September 2023
Report By:	Chief Financial Officer	Report No:	FIN/62/23/AP
Contact Officer:	Alan Puckrin	Contact No:	01475 712090
Subject:	2022/23 Annual Audit Report - Meeting Request		

1.0 PURPOSE AND SUMMARY

1.1 For Decision For Information/Noting

1.2 The purpose of this report is to seek approval from the Council to agree that a meeting of the Inverclyde Council be called for 16 November 2023 at 4.00pm to consider the 2022/23 Annual Audit Report to Elected members and the Controller of Audit. The Council's external auditors, KPMG will be present at the meeting the present to Annual Audit Report and answer questions from elected members.

1.3 Whilst it is not anticipated that any further change to this date and time will be required, it is recommended that authority is delegated to the Chief Executive in consultation with the Provost and Leader of the Council to agree an alternate date and time, in case that should be necessary.

2.0 RECOMMENDATIONS

2.1 It is recommended that the Council agrees that a meeting of the Inverclyde Council for 16 November 2023 at 4.00pm to consider the 2022/23 Annual Audit Report to Elected members and the Controller of Audit, with authority being delegated to the Chief Executive in consultation with the Provost and Leader of the Council to agree an alternate date and time should that be necessary.

Alan Puckrin
Chief Financial Officer

3.0 BACKGROUND AND CONTEXT

- 3.1 The agreed External Audit Plan was for the Annual Audit Report incorporating the audited annual accounts for 2022/23 and the wider scope audit report would be presented to the Council on 28 September 2023.
- 3.2 Following discussions with the Council's external auditors it was noted that, whilst it would have been possible to present the accounts for approval on the 28 September, further audit work would have been on going on the accounts after this date. This would have resulted in the accounts being signed and the wider scope audit work being presented to the Council later in October.
- 3.3 Considering this, it was agreed that the best course of action would be to continue previous practice of the annual accounts and wider scope audit report being presented to Council as a single package.

4.0 PROPOSALS

- 4.1 Due to holiday commitments, it is now proposed that a meeting of the Council is called for 16 November at 4.00pm to consider the 2022/23 Annual Audit Report to Elected Members and the Controller of Audit.
- 4.2 Whilst it is not anticipated that any further change to this date and time will be required, it is recommended that authority is delegated to the Chief Executive in consultation with the Provost and Leader of the Council to agree an alternate date and time, in case that should be necessary.

5.0 IMPLICATIONS

- 5.1 The table below shows whether risks and implications apply if the recommendation(s) is(are) agreed:

SUBJECT	YES	NO
Financial		x
Legal/Risk	x	
Human Resources		x
Strategic (Partnership Plan/Council Plan)		x
Equalities, Fairer Scotland Duty & Children/Young People's Rights & Wellbeing		x
Environmental & Sustainability		x
Data Protection		x

5.2 Finance

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report	Virement From	Other Comments
N/A					

Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact	Virement From (If Applicable)	Other Comments
N/A					

5.3 Legal/Risk

The statutory date for the presentation of audited accounts returned to the pre-pandemic date of 30 September for 2023. However, it is expected that under 40% of Councils will achieve this date.

5.4 Human Resources

There are no issues arising.

5.5 Strategic

There are no issues arising.

6.0 CONSULTATION

6.1 The Chief Executive and Head of Legal, Democratic, Digital and Customer Services and the Council's External Auditors agree with the proposal in this report.

7.0 BACKGROUND PAPERS

7.1 None.