

Title of Report:	Request to Change Date of Audit Committee in September 2022, and convene a Special Council Meeting to allow Certification of Accounts
Committee Report Submitted To:	Audit Committee
Date of Meeting:	9th March 2022
For Decision or For Information	For Decision

Linkage to Council Strategy (2019-23)	
Strategic Theme	Leader and Champion
Outcome	Establish Key Relationships with Government, Agencies and potential key strategic partners
Lead Officer	Director of Corporate Services

Budgetary Considerations	
Cost of Proposal	N/A
Included in Current Year Estimates	
Capital/Revenue	
Code	
Staffing Costs	

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals. N/A		
Section 75 Screening	Screening Completed:	Yes/No	Date:
	EQIA Required and Completed:	Yes/No	Date:
Rural Needs Assessment (RNA)	Screening Completed	Yes/No	Date:
	RNA Required and Completed:	Yes/No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	Yes/No	Date:

1.1 Introduction

The purpose of this report is to seek approval

- to change the date of the September Audit Committee meeting from **Wednesday 14 September 2022 to Wednesday 21st September 2022** and
- to convene a Special Council Meeting on **Monday 26th September 2022** to approve the Year-End accounts.

This will allow NIAO time to finalise the 2021/22 audit and issue the Report to those charged with Governance.

1.2 Background

Council previously agreed a Schedule of Meetings on 28th September 2021, with Quarterly Audit Committee Meetings on 2nd Wednesday as follows:- 9 March 2022, 8 June 2022, 14 September 2022 and 14 December 2022.

And Council meetings held on the first Tuesday of every month, so 6nd September and 4th October.

The Year-End Accounts 31st March 2022, will be prepared and submitted to NIAO by 30th June 2022. NIAO plan to complete the Audit field work by end of August 2022, and will require time thereafter to finalise reports. The Accounts need to be presented to Audit Committee, require approval by Council, and returned to NIAO to allow time for the signed accounts to be certified by 30th September.

A NIAO pre-planning meeting was held on 26th January, where the timetable was discussed. The September Council meeting is due to be held on Tuesday 6th September, and the Audit Committee is scheduled for Wednesday 14th September. The Audit will not be complete prior to Tuesday 2nd September, and the papers will not be ready for Audit Committee on Wednesday 14th September.

1.3 Recommendation

- that the date of the September Audit Committee meeting is permanently changed from Wednesday Week 2 to Wednesday Week 3 to facilitate Audit deadlines (Was 14 September to 22, move to 21 September 2022) and
- to convene a Special Council Meeting annually following the September Audit meeting. This date being Monday 26th September for approval of the 2021/2022 Year-End accounts to comply with the

legislative timetable for producing, publishing and certifying the audited financial statements.