

Audit Committee – Special Meeting
Report by Head of Finance and Integrated Service Support

1. Introduction

This report invites the Audit Committee to agree to a special meeting of the committee to consider the unaudited Annual Accounts, which require to be submitted to the Auditor by 30 June 2018, and which require to be reviewed by the Committee whose remit includes audit or governance by the legislative deadline of 31 August 2018 as set out in the Local Authority Accounts (Scotland) Regulations 2014.

2. Background

The Regulations referred to above state:

- Once the proper officer is satisfied as to the matters set out in paragraph (5), the proper officer must certify these matters by signing and dating the statement of responsibilities and the balance sheets contained within the Annual Accounts and then submit the Annual Accounts to the auditor.
- The Annual Accounts must be submitted to the auditor no later than 30th June immediately following the financial year to which the Annual Accounts relate.
- A local authority or a committee of that authority whose remit includes audit or governance functions must meet to consider the unaudited Annual Accounts as submitted to the auditor.
- The meeting referred to (above) must be held no later than 31st August immediately following the financial year to which the Annual Accounts relate.

As the next meeting of the Audit Committee is scheduled for 25 September 2018 it is therefore considered necessary to hold a Special Meeting to comply with the legislative requirements as stated above.

3. Report Implications

3.1 Resource

There are no resource implications arising from this report.

3.2 Risk

Failure to hold a special meeting of the Audit Committee may result in the Council failing to comply with legislative requirements.

4.3 Single Midlothian Plan

Themes addressed in this report:

- Community safety
- Adult health, care and housing
- Getting it right for every Midlothian child
- Improving opportunities in Midlothian
- Sustainable growth
- Business transformation and Best Value
- None of the above

5. Recommendations

The Audit Committee is invited to agree to hold a special meeting of the committee to consider the unaudited Annual Accounts by the legislative deadline of 31 August 2018 as set out in the Local Authority Accounts (Scotland) Regulations 2014.

Date: 8 June 2018
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