



Surrey Heath Borough Council
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Thursday 18th July 2024

Surrey Heath Borough Council

2021-22 Draft Statement of Accounts

Update

Council has published its draft (unaudited) annual accounts covering the period 1 April 2021 to 31 March 2022. The external audit of the 2021/22 Draft Statement of Accounts has not yet commenced.

The Chief Finance Officer of the Council is required to certify that these accounts represent a true and fair view of the accounting transactions of the Council over the period the accounts relate to and are free from material error.

In order for the Chief Finance Officer to gain assurance that the Draft Statement of Accounts for 2021-22 presents such view of the Council's finances, the following processes have taken place:

- The accounts have been prepared in accordance with International Financial Reporting Standards (IFRS) as updated by the Chartered Institute of Public Finance Accountants (CIPFA) Code of practice and using their guidance notes for completion.
- The Council has employed qualified accountants including specialist final accounts support to compile these accounts.

- Specialist areas such as valuations and the Collection Fund have been produced in conjunction with external specialist in the appropriate discipline.
- The pension transactions and reserves have been produced using third party actuarial reports from the Pension Fund.

As it is unlikely that the audit partners will be able to fully review these accounts in advance of the Government's proposed 'backstop' date, although the legislation around this has not yet been confirmed; the Council has arranged that the accounts have been reviewed for consistency, completeness, and accuracy by a third-party financial reporting specialist. Please note, this does not equate to, nor replace the need for a full audit by the appointed audit partners and should not be considered as any form of audit sign-off. All material findings identified have been reflected within the Accounts prior to approval by the Council's Chief Finance Officer.

Robert Watson FCMA CGMA AIC

Strategic Director Finance and Customer Services

(designated as Chief Finance Officer under s.151 of the Local Government Act 1972)