

RECORD OF OFFICER DECISION

APPROVAL FOR AMENDMENT TO THE ANNUAL GOVERNANCE STATEMENT 19/20

Decision made

To amend the 19/20 Annual Governance Statement

Made by: Terence Herbert, Chief Executive

Background

As Chief Executive, I have authority to take urgent decisions when they are needed. The power to make a decision in respect of this matter is delegated to me pursuant to Part 3 Section D1 of Wiltshire Council's Constitution.

Reason for decision

1. Urgent to ensure that when we send the final accounts off to Deloitte our external auditors they will issue their audit certificate which will allow us to publish the 19/20 Accounts which include the Annual Governance Statement, which currently includes an inaccuracy in reference to the auditor's opinion.
2. I confirm that in making this decision I have considered the following in line with Wiltshire Council's Constitution:

Key decision requirements	N
Views of relevant cabinet member(s), committee chairman, area board(s)	Y
Consultation with cabinet member(s), the Leader and Scrutiny (for Executive decisions taken under Emergency Powers)	Not applicable
Consultation with local members (as appropriate)	Not applicable
Consideration of the area boards and delegated decision checklist for officers on the issue of when and how to involve local councillors and area boards in decisions about local services	Not applicable

Implication of any council policy, initiative, strategy or procedure	Y
Consultation in accordance with requirements and expectations of consultation with the public	Not applicable
Range of options available	Y
Staffing, financial and legal implications	Y
Evidence of due regard having been given to the Public Sector Equality Duty.	Y
Risk assessment	Y
Involvement of statutory officers and/or directors	Y (section 151 Officer and Monitoring Officer)
Regional or national guidance from other bodies	Not applicable
The council's constitution	Y
Contract is suitable for execution under the e-signature process	Not applicable

Conflict of Interest

3. Not applicable.

Details

4. The Council is in a position now to issue Accounts for the year 19/20. This follows the issuing of a disclaimer of opinion by our external auditors. In order to issue these Accounts, an audit certificate is required from our external auditors, Deloitte. They have indicated that the Annual Governance Statement (AGS) (which forms part of the Accounts) needs to be amended. The reason for the amendment is that the AGS references the 2019/20 accounts being an 'except for' qualification. This is technically/factually incorrect as we have a disclaimer of opinion now.
5. The need for amendment became clear after the last Audit & Governance Committee on 7 February. The next Committee is on 23 April. In order to avoid an unnecessary delay and for expediency an urgent decision is required which would

prevent the interests of the Council being compromised. The Council is ready to issue the long delayed accounts and subject to approving an amendment to the Annual Governance Statement could now do that.

6. Appropriate wording has been agreed between the Section 151 Officer and the Monitoring Officer which is expected to meet the requirement of the external auditor. The Chair of the Audit & Governance Committee has been consulted on this proposal and is supportive. The wording is: "The Council has been working with the External Auditor to agree an approach to drawing the outstanding accounts to conclusion. The Council accepted an 'except for' qualification for the 2018/19 accounts associated with the queries associated with the historic balances within the revaluation reserve and the capital adjustment account. The Council has accepted a disclaimer of opinion for the 2019/20 accounts and has implemented various improvements and additional controls to address the deficiencies reported by the External Auditor. Details of the auditor's opinion can be found in the auditor's ISA260 report."
7. The Constitution contains the following provision:

Part 3D1

Emergency Powers

The Chief Executive and Corporate Directors are empowered to take all necessary decisions in cases of emergency;

For the purposes of this scheme, emergency shall mean any situation in which the relevant officer believes that there is a risk of damage to property, a threat to the health or wellbeing of an individual or that the interests of the Council may be compromised.

Other options considered

8. Not making an urgent decision now and waiting until 23 April 2024 for the Audit & Governance Committee to make the amendment suggested. This would build in undue delay and fail to allow the Council to act expediently to publish the 19/20 Accounts after a considerable delay. This could lead to the Council's interests being compromised.

Made by: Terence Herbert, Chief Executive

Date: 20 February 2024