

# SALISBURY CITY COUNCIL

## Report

**Subject** : Annual Accounting Statements 2023/24  
**Committee** : Full Council  
**Date** : 24 June 2024  
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### 1. Report Summary

- 1.1. This report presents the annual Accounting Statements, attached at **Appendix A**, which forms Section 2 of the statutory Annual Governance and Accountability Return (AGAR) 2023/24.

### 2. Requirements of the AGAR

- 2.1 Smaller authorities are required by law under the Accounts and Audit Regulations 2015 to prepare accounting statements for the year ended 31 March 2024 in the form required by proper practices, as provided in the Joint Panel on Accountability & Governance (JPAG) Practitioners' Guide.
- 2.2 Prior to approval of the Accounting Statements the Council must first review the effectiveness of its system of internal control and approve its Annual Governance Statement. These matters have been addressed in the earlier report on this meeting's agenda.

### 3 Accounting Statements

- 3.1 The accounting statements for 2023/24 are set out on page 5 of the statutory Annual Governance and Accountability Return (AGAR), attached at **Appendix A**.
- 3.2 When considering the accounting statements the reader should take comfort from the previous assurances provided by the Council's statutory external auditors and internal auditors.
- 3.3 Following the external audit review of the accounting statement within the 2022/23 AGAR, the Council's statutory external auditor, PKF Littlejohn LLP certified on 3 October 2023 that:
- "in our opinion the information in Sections 1 and 2 of the [2022/23] AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met".
- 3.4 The final internal audit undertaken in June 2024, as discussed in the earlier report on this meeting's agenda, reports that:

“our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public monies would be put at risk. It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change, these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system”.

The internal auditor also concluded that “the systems and internal procedures at Salisbury City Council are well established and followed”.

#### **4 Explanation of the Council’s 2023/24 financial results**

- 4.1 The purpose of this report is to fulfil the statutory requirement of approving the accounting statements. The actual financial results, as summarised in the accounting statements, are discussed in a separate report entitled ‘Outturn 2023/24’ on this meeting’s agenda.

#### **5 Recommendation**

- 5.1 The Council is asked to approve the annual Accounting Statements 2023/24 (Appendix A)

#### **6 Background Papers**

Appendix A – Accounting Statements 2023/24 (AGAR Section 2 page 5)  
Previous AGAR reports  
RFO working files