

## **ANNEX A**

### **ACCOUNTS DIRECTION: arc21 JOINT COMMITTEE**

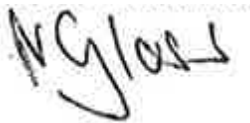
#### **ACCOUNTS DIRECTION GIVEN BY THE DEPARTMENT FOR COMMUNITIES, IN ACCORDANCE WITH ARTICLE 24(2) OF THE LOCAL GOVERNMENT (NORTHERN IRELAND) ORDER 2005 AND REGULATION 7 OF THE LOCAL GOVERNMENT (ACCOUNTS AND AUDIT) REGULATIONS (NORTHERN IRELAND) 2015 FOR THE YEAR ENDED 31 MARCH 2020**

1. The accounts shall give a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year.
2. In keeping with the broad requirements of the Code of Practice, the statement of accounts, which it is the duty of the Chief Financial Officer to prepare in respect of the financial year ended 31 March 2020 and subsequent years, shall include the following—
  - (a) Narrative Report
  - (b) Legislative Context for Preparation and Audit of the Financial Statements
  - (c) Statement of the Joint Committee's and Chief Executive's Responsibilities for the Statement of Accounts
  - (d) Governance Statement
  - (e) Remuneration Report
  - (f) Certificate of the Chief Executive and Joint Committee Approval of the Statement of Accounts
  - (g) Local Government Auditor's Report to the Members of arc21
  - (h) Movement in Reserves Statement
  - (i) Statement of Comprehensive Income and Expenditure
  - (j) Statement of Financial Position
  - (k) Statement of Cash Flows.
3. The statement of accounts should also include such notes as may be necessary for the purposes of any additional disclosure requirements.
4. As required by Regulation 8 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015, the Chief Financial Officer of a larger local government body, must no later than 30 June following the end of the financial year sign and date the statement of accounts, and certify that it presents a true and fair view of the financial position of the local government body at the end of the year to which it relates and of that local government body's income and expenditure for the year.
5. Arc21 must therefore, no later than 30 September 2020:
  - (i) consider, either by way of a committee by the members of the body meeting as a whole, the statement of accounts;
  - (ii) following that consideration, approve the statement of accounts for submission to the local government auditor by a resolution of that committee or meeting;

- (iii) following approval, ensure that the statement of accounts is signed and dated by the person presiding at the committee or meeting at which the approval was given; and
  - (iv) publish (which must include, as a minimum, publication on the local government body's website) the statement of accounts, together with any certificate, opinion or report issued by the local government auditor under Article 10 of the Local Government (Northern Ireland) 2005 Order. The Chief Financial Officer must re-certify the presentation of the statement of accounts before the relevant local government body approves it.
6. The closing date of 30 September 2020 is also the date the audit is to be certified. Therefore these meetings should be arranged for one to two weeks prior to 30 September 2020 to allow time for audit certification. Please arrange a suitable timetable for the audit process of the accounts with Audit Office.
7. **Two copies of the accounts** should be submitted to the Department on or before **30 June** following the financial year to which they relate.

**Dated 17 February 2020**

**Signed by authority of the Department for Communities**



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**Jeff Glass**