

## **Special Circumstances and Reasons for Urgency in relation to the Annual Governance Report**

- The report sets out all matters that are relevant to members of the Audit Committee as this group is charged with responsibility of the Council's governance issues. A key part of this report is in relation to the final accounts work that the Audit Commission carry out to give their opinion on whether the accounts give a true and fair view which is still on going. The report could not be submitted earlier as a number of enquiries were being dealt with by officers and the Audit Commission. Although some enquiries still need to be dealt with, the majority have been resolved, and this is reflected in the report.
- The audit of final accounts is always reliant on many factors and occasionally, the need to fully understand the financial treatment of items in accounts and the appropriateness with standards can result in slightly later reporting. The Audit Committee meeting has also been brought forward from previous years which also means that there is additional time pressure in producing the final report.