



Gangmasters &  
Labour Abuse Authority

# GLAA68/16 Process for 2019-20 Annual Report and Accounts

**29 April 2020**

# Board Paper Reference – GLAA68/16 - Process for 2019-20 Annual Report and Accounts

## 1. Purpose of the Report

- 1.1 To update the Board on the work underway to prepare the 2019-20 Annual Report and Accounts (ARA).

## 2. Recommendation

- 2.1 That the Board note the update and agree to delegate approval for the ARA to the Chair together with the Chair of the Audit and Risk Committee.

## 3. Reasons for Recommendation

- 3.1 To ensure the Board is updated on progress and that the ARA can be approved 'out of committee' to avoid delay.

## 4. Summary of Key Points

- 4.1 Work has begun on producing the 2019-20 Annual Report and Accounts, with an internal programme set out and initial discussions conducted with the National Audit Office.

- 4.2 The outline plan and key milestones for producing the ARA, including NAO testing, are summarised below:

- 4.3 Initially the NAO colleagues signalled they were likely to have capacity to come to smaller bodies ahead of core departments (the usual approach) which would have seen GLAA producing its ARA for early summer (mid June). Although not definitive it is now less likely the NAO will be looking at our accounts and reports earlier, however the GLAA intends to stick to its initial timetable to minimise pressures later when we hope to be to emerging (in some form) from COVID19 restrictions.

- 4.4 The broad steps of the plan for delivering the ARA for are as follows:

- Closure of the financial year and production of final accounts – due 4<sup>th</sup> May.
- Finalised and verified performance out turn reporting – 6<sup>th</sup> May.
- Narrative and layout draft version 18<sup>th</sup> May – Director review & amendments
- Delivery of joint foreword – 22<sup>nd</sup> May
- Board and HO comments (one round only) – to be completed by 1<sup>st</sup> June.
- Finalised version for closure pending NAO review

- 4.5 Learning from last year and approach for this year:

- The latter stages of the process of getting this laid can be rushed and the timetable can be taken out of our hands somewhat – the timetable for Parliament may also be subject to change this year.
- We will continue to keep the NAO sighted on our progress so they can come to us as soon as their timetable and ours allows.
- This will be a core document and we will be treating this less as a ‘shop window’ in order to use our other channels to land our messages and make best use of the limited organisational bandwidth.
- Managing comments can be unwieldy and prolonged for everyone. The team will ask for any thematic views on what the document needs to be from Board and HO ahead of circulating a draft with the intent that changes can then be minimal, we propose only one round of review / comments.

4.6 In order to ensure that the plan can proceed along these lines, it is recommended that the Board agree delegation for approval of the final ARA to the Chairs of the Board and the Audit and Risk Committee. This does not preclude the report being considered by all Board members, nor versions of it coming for consideration at the Board or one of its committees. However, the delegation will allow flexibility if the timetable changes and avoid delay in what can become a protracted process.

## **5. Financial Implications and Budget Provision**

5.1 The NAO fee has been discussed at Audit and Risk Committee and whilst provision for a similar fee to last year has been made within the 2020-21 budget, it is expected that the work required from NAO will be less than last year and therefore a lower fee charged.

## **6. Organisational Risks**

6.1 There is reputational risk for the GLAA and in turn the Home Office if the ARA is not laid by the end of January 2021.

6.2 Failure to ensure a thorough process in producing the report and accounts could lead to inaccuracies that would bring additional scrutiny, risk and undermine the work to improve levels of assurance.

## **7. Policy Implications and Links to Strategic Priorities**

7.1 The production of the ARA links most strongly to the GLAA’s sixth strategic priority “provide efficient and effective services, sound governance, robust risk management and value for money”. It is also a statutory requirement and a key component of meeting the organisation’s (and Accounting Officer’s) duties within Managing Public Money.

## **8. Details of Consultation/EQIA**

8.1 As set out above, liaison with the NAO has already begun. No further formal consultation has been undertaken.

## **9. Background Papers and Relevant Published Documents**

9.1 None

**Report Author: Dan Scully**

**Senior Responsible Officer: Michael Rich**