



PART A:	MATTERS DEALT WITH UNDER DELEGATED POWERS
REPORT TO:	POLICY AND RESOURCES COMMITTEE
DATE:	25 JULY 2019
REPORT OF THE:	CHIEF FINANCE OFFICER (s151) ANTON HODGE
TITLE OF REPORT:	2018-19 STATEMENT OF ACCOUNTS
WARDS AFFECTED:	ALL

EXECUTIVE SUMMARY

1.0 PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the Council's Statement of Accounts for the year ended 31 March 2018 and to request this committee's approval of the Statement of Accounts.
- 1.2 The draft final accounts (Appendix A) have already been made public and are on the Council's website (<https://www.ryedale.gov.uk/your-council/news/2443-statement-of-accounts-2018-19-public-inspection-notice.html>).

2.0 RECOMMENDATION (POLICY AND RESOURCES COMMITTEE)

- 2.0 It is recommended that members
- approve the 2018-19 Statement of Accounts (Appendix A)
 - authorise the Chief Finance Officer (s151) and the Chairman of the Policy & Resources Committee to sign the letter of representation (Appendix B)
 - note the External Auditors' ISA Document (Appendix C)

3.0 REASON FOR RECOMMENDATION

- 3.1 The Accounts and Audit Regulations require the Statement of Accounts to be approved by members by the 31 July.
- 3.2 The Council's external auditors, Grant Thornton, have concluded the audit of accounts for 2018-19 and have issued their final report to the Overview and Scrutiny Committee on the 24 July 2018. That report is attached at Appendix C

4.0 SIGNIFICANT RISKS

4.1 There are no significant risks in considering this report.

5.0 POLICY CONTEXT AND CONSULTATION

5.1 The Statement of Accounts has been produced in accordance with the Accounts and Audit (England) Regulations 2015 and, more specifically, the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2018/19.

REPORT

6.0 REPORT DETAILS

6.1 The Statement of Accounts are attached to this report at Appendix A, members will find a review of the Council's financial position on page 5 of the Statement.

6.2 At the time of writing, the External Auditors are continuing to work through a number of remaining issues but are expected to sign off the accounts by 31 July 2019.

7.0 IMPLICATIONS

7.1 The following implications have been identified:

a) Financial

The External Auditors' report notes the work which has begun on improving performance. Any financial implications of these will be taken into account when proposals are considered to address this. Additional work incurred by External Auditors may result in an increase to the fee. There are no other financial issues arising from this report in itself but clearly the outturn figure and impact on future budgets is an issue for the Council and which is discussed as part of the Budget Process and regular budget monitoring.

b) Legal

There are no legal implications regarding this report.

c) Other (Equalities, Staffing, Planning, Health & Safety, Environmental and Climate Change, Crime & Disorder)

None arise from the contents of this report. Such implications are taken into account as part of the budget process. As with financial implications, the External Auditors' report notes the work which has begun on improving performance. Any Equalities, Staffing, Planning, Health & Safety, Environmental and Climate Change and Crime & Disorder implications of these will be taken into account when proposals are considered to address this.

Anton Hodge
Chief Finance Officer (s151)

Author: Anton Hodge
Telephone No: 01653 600666 ext: 43385
E-Mail Address: anton.hodge@ryedale.gov.uk

Background Papers:
None.