



PART A:	MATTERS DEALT WITH UNDER DELEGATED POWERS
REPORT TO:	OVERVIEW AND SCRUTINY COMMITTEE (AUDIT COMMITTEE)
DATE:	22 OCTOBER 2020
REPORT OF THE:	CHIEF FINANCE OFFICER (s151) ANTON HODGE
TITLE OF REPORT:	2019-20 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 2020 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://news.ryedale.gov.uk/news/ryedale-district-councils-statement-of-accounts-201920-public-inspection-notice>)

2.0 RECOMMENDATION (AUDIT COMMITTEE)

- 2.1 It is recommended that members
- note the 2019-20 Statement of Accounts (Appendix A), including the Annual Governance Statement
 - note proposed letter of representation (Appendix B)
 - note the External Auditors' Audit Findings ISA 260 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 30 November.
- 3.2 The Council's external auditors, Grant Thornton, have concluded the audit of accounts for 2019-20 and have issued their final report to the Overview and Scrutiny Committee

on the 22 October 2020. 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 as amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 and, more specifically, the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2019/20.

5.2 The 2020 Amendment changed to date of approval from 31 July to 30 November.

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 30 November 2020.

6.3 Following discussion at Overview and Scrutiny on 1 October, the Statement of Accounts includes the revised Annual Governance Statement.

7.0 IMPLICATIONS

7.1 The following implications have been identified:

a) Financial

There are no financial implications regarding this report.

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 and any variance will be reported as part of this report.

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:

Council – 10 Sept 2020: Revenue and Capital Budget Monitoring – Outturn 2019/20

Overview and Scrutiny – 1 October 2020: Annual Governance Statement