

**REPORT TO:** Business Efficiency Board  
**DATE:** 24 July 2019  
**REPORTING OFFICER:** Operational Director, Finance  
**PORTFOLIO:** Resources  
**SUBJECT:** 2018/19 Statement of Accounts Position Statement  
**WARD(S):** Borough-wide

## **1.0 PURPOSE OF REPORT**

1.1 The purpose of this report is to provide an update on the latest position on the external audit of the Council's 2018/19 Statement of Accounts.

## **2.0 RECOMMENDED that;**

- (i) **The External Auditor's Position Statement report at Appendix A is noted.**

## **3.0 BACKGROUND**

- 3.1 The Statement of Accounts sets out the Council's financial performance for the year in terms of revenue and capital spending and presents the year-end financial position as reflected in the balance sheet.
- 3.2 Legislation within the Accounts and Audit Regulations 2015 states authorities must after approving but not later than 31 July of the financial year to which the statement relates publish the statement of accounts together with any audit certificate or opinion.
- 3.3 Where an audit of accounts has not been concluded before the specified date, the authority must publish as soon as reasonably practicable on or after the date of 31 July 2019 a notice stating it has not been able to publish the Statement of Accounts and the reasons for this.
- 3.4 Due to a technical accounting issue with regard to the valuation on the Mersey Gateway Crossing the External Auditor will be unable to publish an audit certificate or opinion by 31 July 2019. Council Officers are working with the External Auditor to reach agreement on the issue, this is likely to result in restatement of the Council's 2017/18 Statement of Accounts.
- 3.5 At Appendix 1 there is a report from the External Auditor which gives further detail on the technical accounting issue together with an update on audit work completed to date and detail on the remaining scope of the audit.

- 3.6 It is planned the final audited Statement of Accounts will be reported to Business Efficiency Board on 25 September 2019. In accordance with the Accounts and Audit Regulations 2015 the Council will publish the final Statement of Accounts together with relevant audit certificate as soon as reasonably practicable following the certificate date.
- 3.7 The External Auditor will report on findings of the Value for Money conclusion at the same time as reporting on the final certificate for the Statement of Accounts.

#### 4.0 **IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

##### 4.1 **Children and Young People in Halton**

There are no specific implications for any of the Council's priorities.

##### 4.2 **Employment, Learning and Skills in Halton**

See 4.1

##### 4.3 **A Healthy Halton**

See 4.1

##### 4.4 **A Safer Halton**

See 4.1

##### 4.5 **Halton's Urban Renewal**

See 4.1

#### 5.0 **RISK ANALYSIS**

The Accounts and Audit Regulations require that the Statement of Accounts is certified by the External Auditor and published by 31 July 2019 or as soon as is reasonable practicable thereafter.

#### 6.0 **EQUALITY AND DIVERSITY ISSUES**

There are no equality and diversity issues arising from this report.

#### 7.0 **LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972**

<b>Document</b>	<b>Place of Inspection</b>	<b>Contact Officer</b>
Accounts and Audit Regulations 2015	Kingsway House Kingsway Widnes	Steve Baker Divisional Manager, Revenues and Financial Management
Code of Practice on Local Authority Accounting in the UK 2018/19	Kingsway House Kingsway Widnes	Steve Baker Divisional Manager, Revenues and Financial Management

