

**REPORT TO:** Business Efficiency Board  
**DATE:** 20 November 2019  
**REPORTING OFFICER:** Operational Director, Finance  
**PORTFOLIO:** Resources  
**SUBJECT:** 2018/19 Statement of Accounts Progress  
**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 regarding the external audit of the Council's 2018/19 Statement of Accounts. Grant Thornton will attend the meeting to present their progress report which is provided in the Appendix.

**2.0 RECOMMENDED: That the External Auditor's progress report presented in the Appendix, be 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 Due to a number of technical accounting issues the External Auditor is still not yet in a position to publish the audit certificate or opinion on the 2018/19 Statement of Accounts. Work continues to reach agreement on outstanding issues. It is likely that amendments will be required to the 2018/19 draft Statement of Accounts together with restated accounts for 2017/18.

3.3 The Council published a notice on 31 July 2019 with reasons why it had not yet been able to publish the final Statement of Accounts.

3.4 The Appendix provides a report from the External Auditor which gives further details regarding the technical accounting issues which are still subject to audit.

3.5 It is planned the final audited Statement of Accounts will be reported to Business Efficiency Board in January 2020. In accordance with the Accounts and Audit Regulations 2015 the Council will then publish the final Statement of Accounts together with relevant audit certificate as soon as reasonably practicable following the certificate date.

3.6 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. As required the Council published a notice on 31 July 2019 with reasons why it had not yet been able to publish the final Statement of Accounts.

#### **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