



**Lewes District Council**

**Recommendations from the Audit and Standards Committee at its meeting on  
24 September 2018**

**Cabinet – 29 October 2018**

**23 Statement of Accounts 2017/18**

The Committee considered the report which presented the Statement of Accounts 2017/2018 for approval, following audit by the Council's external auditors, BDO.

The Head of Finance reminded the Committee that there had been problems due to the late valuation data being received and that the accounts were not submitted to BDO until 25 June 2018. Following discussions with the Audit Manager, it was agreed to delay the start of the audit until August. The audit commenced on 13 August 2018 and was still underway at the time the report was published.

The Chair proposed and the Committee agreed that it was dismayed at the late valuation of the report, and suggested that Cabinet look at the key issues arising from the audit, as detailed in section 4 on page 86 to 87 of the agenda pack.

**Resolved:**

- (1) That the final accounts for 2017/18 be approved;
- (2) That the unadjusted audit differences identified by External Audit be noted;
- (3) That the "significant deficiency" in the Council's control environment and the actions which were being taken to mitigate this for the future, be noted; and
- (4) That it be agreed to delegate authority to the Chief Finance Officer to make non material amendments to the Statement of Accounts 2017/18 prior to final publication.

**Recommended to Cabinet:**

That Cabinet note the Committee's concerns regarding the Council's late receipt of valuation data from the external valuation office in relation to the Statement of Accounts 2017/18.

**Reason for decision:**

The Accounts and Audit Regulations 2015 require the Chief Finance Officer and councillors to certify and approve an audited set of accounts for publication.

† The original report can be downloaded from <http://democracy.lewes-eastbourne.gov.uk/ieListDocuments.aspx?CId=423&Mid=1959&Ver=4>