

Agenda Item	10
Report No	AS/17/18

HIGHLAND COUNCIL

Committee: Audit and Scrutiny Committee

Date: 20 September 2018

Report Title: **Audited Accounts 2017/18**

Report By: Director of Corporate Resources / Depute Chief Executive

1. **Purpose/Executive Summary**

- 1.1 To present the audited accounts of The Highland Council for financial year 2017/18
- 1.2 To explain the impact of changes made during the audit process

2. **Recommendations**

- 2.1 Members are asked to approve the audited accounts for signature

3. Annual Accounts

- 3.1 The full Annual Accounts document for 2017/18 can be found at the following link on the Council's website:
https://www.highland.gov.uk/downloads/download/539/annual_accounts

4. Effect of Changes

- 4.1 The corrected misstatements listed in the Audit Report were required in order to comply with proper accounting practice and have not impacted on the level of resources available to The Council Group: the changes have increased the value of net assets shown in the balance sheet.

5. Implications

- 5.1 Resource – see 4.1 above

Legal – none

Community (Equality, Poverty and Rural) – none

Climate Change/Carbon Clever – none

Risk – none

Gaelic – none

Designation: Director of Corporate Resources / Depute Chief Executive

Date: 11 September 2018

Author: Margaret Grigor

Background Papers: Highland Council, 28 June 2018, Item 12 - Annual Accounts for the Year to 31 March 2018-

https://www.highland.gov.uk/download/meetings/id/73892/item_12_annual_accounts_for_the_year_to_31_march_2018