

Agenda Item	5
Report No	AS/14/19

THE HIGHLAND COUNCIL

Committee: Audit and Scrutiny Committee

Date: 19 September 2019

Report Title: **Audited Accounts 2018/19**

Report By: Executive Chief Officer- Finance and Resources

1. Purpose/Executive Summary

- 1.1 To present the audited accounts of The Highland Council for financial year 2018/19;
- 1.2 To explain the impact of changes made during the audit process.

2. Recommendations

- 2.1 Members are asked to:
 - i. Approve the audited accounts for signature

3. Implications

- 3.1 Resource implications are as contained in the annual accounts document.
- 3.2 Legal – none
- 3.3 Community (Equality, Poverty, Rural and Island) – none
- 3.4 Climate Change / Carbon Clever – none
- 3.5 Risk implications are as contained in the accounts document.
- 3.6 Gaelic - none

4. Annual Accounts

- 4.1 The full Annual Accounts document for 2018/19 can be found at the following link as of **13 September 2019** on the Council's website:
https://www.highland.gov.uk/downloads/download/539/annual_accounts

5. Effect of Changes

- 5.1 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 decreased the value of net assets shown in the balance sheet in comparison to the figures reported in the unaudited accounts.

Designation: Executive Chief Officer –Finance and Resources

Date: 11 September 2019

Author: Margaret Grigor, Finance Manager

Background Papers:

https://www.highland.gov.uk/download/meetings/id/75483/item_18_annual_accounts_f
[or the year to 31 march 2019](#)