

ITEM 6 – AUDITED ACCOUNTS AND REPORT OF ANNUAL AUDIT 2018 / 2019

Report by: Peter Arnsdorf, Acting SDP Manager

Purpose

This report presents the SESplan Audited Accounts for SESplan Joint Committee consideration.

Recommendations

It is recommended that the SESplan Joint Committee:

1. Notes the SESplan Audited Accounts 2018 / 2019, attached as Appendix 1 to this Report and as signed by the Convener, Acting SDP Manager and SESplan Treasurer on the 27th September 2019.
2. Note the Report of Annual Audit 2018 / 2019, attached as Appendix 2 to this Report.

Resource Implications

As set out below.

Legal and Risk Implications

As set out below.

Policy and Impact Assessment

No separate impact assessment is required.

1. Audited Accounts 2018 / 2019 and Report of Annual Audit 2018 / 2019

- 1.1 The Local Authority Accounts (Scotland) Regulations 2014 state that best practice is for the Unaudited Accounts to be considered at Committee prior to the 30 June or no later than the 31 August each year.

1.2 The Unaudited Accounts were considered by the Joint Committee at its meeting on the 24 June 2019 and were prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2016 - 2017 and the Service Reporting Code of Practice 2016 - 2017. The Unaudited Accounts were uploaded to the SESplan website, with copies also made available for public inspection.

1.3 The Accounts were audited by Audit Scotland. Key messages to note were:

- the corporate financial systems of Fife Council used by SESplan are operating satisfactorily, and no significant internal control weaknesses have been identified;
- SESplan has a high level of reserves and is addressing this through the constituent members' contributions; as a result of this no financial contributions from the member authorities will be made during 2019/20. There is a current underspend in the SESplan budget;
- Appropriate governance arrangements in place that support the scrutiny of decisions made and SESplan demonstrates a commitment to transparency in the way it conducts its business, with meetings open to the public and Joint Committee papers and minutes available on their website;
- SESplan needs to consider its staffing resources to ensure it can comply with new legislative requirements.

1.4 The Audited Accounts require to be considered by the Joint Committee by the 30 September each year with the Local Authority Accounts (Scotland) Regulations 1985 requiring that they are laid before a meeting of the authority within two months of receipt of the documents. As delegated at the 24 June 2019 Joint Committee, the Convener of the Joint Committee, Acting SDP Manager and Chair of the SESplan Project Board signed the audited accounts on the 27th September 2019.

1.5 The Audited Accounts and Report of Annual Audit for 2018 / 2019 are included as Appendices 1 and 2 to this report and are available on the [SESplan website](#).

Appendices

Appendix 1 Audited Accounts 2018 / 2019

Appendix 2 Report of Annual Audit 2018 / 2019

Report Contact

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