

## **Statement of Accounts 2018/19**

Mazars LLP, the Council's external auditors, have substantially completed their audit of the financial statements for the year ended 31 March 2019.

In July 2016 however Mazars received a question from a local elector and, after advising the elector to contact the Council in the first instance, a formal objection was received on the 11 August 2016. The objection relates to the treatment of income and expenditure in relation to harbour activities in Whitby.

In August 2017 Mazars received a similar objection from the same elector in relation to the 2016/17 accounts. Further objections have been received in July 2018 in relation to the 2017/18 accounts and in July 2019 in relation to the 2018/19 accounts.

Mazars are currently in the process of considering this objection in line with their statutory responsibilities under the Local Audit and Accountability Act 2014.

Given the complexities associated with the objection however they are not currently in a position to determine the impact on the Council's accounts. In light of this they are unable to issue an opinion on the Council's financial statements and certify completion of the audit at this stage.

The Council will continue to liaise with Mazars until the matter is resolved.

Nick Edwards  
Director and Section 151 Officer  
25 July 2019