

Till  
Fullmäktige i Ragunda kommun  
Organisationsnummer 212000-2452

## Revisionsberättelse för år 2023

Vi, av fullmäktige utsedda revisorer, har granskat den verksamhet som bedrivits i styrelse och nämnder och genom utsedda lekmannarevisorer den verksamhet som bedrivits i kommunens företag.

Styrelse och nämnder ansvarar för att verksamheten bedrivs enligt gällande mål, beslut och riktlinjer samt de lagar och föreskrifter som gäller för verksamheten. De ansvarar också för att det finns en tillräcklig intern kontroll och återredovisning till fullmäktige.

Revisorerna ansvarar för att granska verksamhet, intern kontroll och räkenskaper samt att pröva om verksamheten bedrivits enligt fullmäktiges uppdrag och mål samt de lagar och föreskrifter som gäller för verksamheten.

Granskningen har utförts enligt kommunallagen, god revisionssed i kommunal verksamhet och kommunens revisionsreglemente. Granskningen har haft den omfattning och inriktning samt givit det resultat som redovisas i bilagan ”Revisorernas redogörelse”.

**Vi bedömer** att kommunstyrelsen inte har bedrivit verksamheten på ett ekonomiskt tillfredsställande sätt eftersom tillräckliga åtgärder inte har vidtagits för att klara 2023 års budget. Kommunstyrelsen redovisar för räkenskapsåret ett underskott med -17,7 mnkr.

**Vi bedömer** sammantaget att övriga nämnder i Ragunda kommun har bedrivit verksamheten på ett ändamålsenligt och från ekonomisk synpunkt tillfredsställande sätt.

**Vi bedömer** att räkenskaperna i allt väsentligt är rättvisande.

**Vi konstaterar** att kommunstyrelsen inte sammantaget bedömt den interna kontrollen för kommunen. Vi har därför inte kunnat bedöma om den interna kontrollen har varit tillräcklig.

**Vi bedömer** sammantaget att resultatet enligt årsredovisningen är delvis förenligt med två av fyra av de finansiella mål som fullmäktige uppställt.

**Vi kan inte bedöma** om resultatet i årsredovisningen är förenligt med verksamhetsmålen för god ekonomisk hushållning då fullmäktige inte har fastställt några övergripande verksamhetsmål.

### *Ansvarsprövning*

#### **Kommunstyrelsen**

Vi riktar anmärkning mot kommunstyrelsen för bristande styrning och uppföljning samt intern kontroll över ekonomin för år 2023.

Vi tillstyrker att fullmäktige beviljar ansvarsfrihet för kommunstyrelsen samt enskilda ledamöter i styrelsen.

#### **Bygg- och miljönämnden**

Vi tillstyrker att fullmäktige beviljar ansvarsfrihet för bygg- och miljönämnden samt enskilda ledamöter i nämnden.

#### **Överförmyndarnämnden**

Vi tillstyrker att fullmäktige beviljar ansvarsfrihet för överförmyndarnämnden samt enskilda ledamöter i nämnden.

#### **Valnämnden**

Vi tillstyrker att fullmäktige beviljar ansvarsfrihet för valnämnden samt enskilda ledamöter i nämnden.

#### **Gemensamma upphandlingsnämnder**

Vi tillstyrker att fullmäktige beviljar ansvarsfrihet för gemensamma nämnden för upphandlingssamverkan och för den gemensamma nämnden avseende samordnad upphandling, lagerhållning och distribution av sjukvårdsprodukter samt enskilda ledamöter i dessa organ.

**Vi tillstyrker att fullmäktige godkänner kommunens årsredovisning för 2023.**

Vi återoppar bifogade redogörelse och rapporter.


Ragunda 2024-03-26

  
Berit Forsgård  
Ordförande

  
Helena Hautala  
Vice ordförande

  
Jim Salomonsson

  
Eva Ocklind

DocuSigned by:  
  
BD31F001E229415...  
Elisabeth Enroth

#### **Bilagor:**

Till revisionsberättelsen hör bilagorna

- Revisorernas redogörelse
- De sakkunnigas rapporter
- Granskningsrapporter från lekmanrevisionen

**Ragunda Kommun**


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elisabeth.enroth@politiker.ragunda.se		Resent: 3/27/2024 8:36:06 AM
Security Level: Email, Account Authentication (None)	Signature Adoption: Pre-selected Style	Viewed: 3/27/2024 4:57:13 PM
	Using IP Address: 83.233.138.219	Signed: 3/27/2024 4:58:46 PM

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Country or Region of ID: SE

Result: Passed

Performed: 3/27/2024 4:57:02 PM

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Editor Delivery Events	Status	Timestamp
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Intermediary Delivery Events	Status	Timestamp
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Carbon Copy Events	Status	Timestamp
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Witness Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Certified Delivered	Security Checked	3/27/2024 4:57:13 PM
Signing Complete	Security Checked	3/27/2024 4:58:46 PM

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Completed	Security Checked	3/27/2024 4:58:46 PM
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