

Till: Kommunfullmäktiges presidium

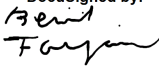
Extra budgetäskande år 2023

Revisionen äskar om 55 000 kr extra för budgetåret 2023. Bakgrunden är en ny standard för kommunal räkenskapsrevision som gäller från 1 januari 2023. Den nya standarden innebär en mer omfattande men mer likvärdig granskning med jämnare kvalité mellan kommunerna. Det leder också till ett tydligare yttrande från de sakkunniga biträdena gällande bokslutet och årsredovisningen.

Den ökade omfattningen innebär att en större del av revisionens budget går till granskningen av räkenskaperna. Det lämnar mindre budgetutrymme kvar till fördjupade granskningar av verksamheterna. Revisionen brukar genomföra tre fördjupade granskningar per år varav en är en uppföljande granskning av tidigare års genomförda granskningar. Utan extra medel kommer de fördjupade granskningarna att begränsas till två granskningar under år 2023.

Revisorerna anser att denna begränsning skulle försämra revisorernas insyn och kunskap om verksamheterna och ge ett sämre underlag för revisorernas bedömning. Äskandet skulle möjliggöra att upprätthålla tidigare omfattning av fördjupade granskningar.

För Ragunda kommuns revisorer

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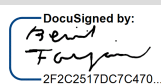
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