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The Arc
High Street
Clowne
S43 4JY

To: Chair & Members of the Audit &
Corporate Overview Scrutiny Committee

Monday 7th February 2022

Contact: Alison Bluff
Telephone: 01246 242528
Email: alison.bluff@bolsover.gov.uk

Dear Councillor

AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE

You are hereby summoned to attend a meeting of the Audit & Corporate Overview Scrutiny Committee of the Bolsover District Council to be held in the Council Chamber, The Arc, Clowne on Tuesday, 15th February, 2022 at 14:00 hours.

Register of Members' Interests - Members are reminded that a Member must within 28 days of becoming aware of any changes to their Disclosable Pecuniary Interests provide written notification to the Authority's Monitoring Officer.

You will find the contents of the agenda itemised from page 2 onwards.

Yours faithfully

Interim Monitoring Officer



We speak your language
Polish Mówimy Twoim językem
Slovak Rozprávame Vaším jazykom
Chinese 我们会说你的语言

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If you require an adjustment to enable you to participate in or access the meeting
please contact the Governance Team at least 72 hours before the meeting starts.

AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE AGENDA

***Tuesday, 15th February, 2022 at 14:00 hours taking place in the Council Chamber,
The Arc, Clowne***

Item No.	PART 1 – OPEN ITEMS	Page No.(s)
1.	Apologies For Absence	
2.	Urgent Items of Business	
	To note any urgent items of business which the Chairman has consented to being considered under the provisions of Section 100(B) 4(b) of the Local Government Act 1972.	
3.	Declarations of Interest	
	Members should declare the existence and nature of any Disclosable Pecuniary Interest and Non Statutory Interest as defined by the Members' Code of Conduct in respect of:	
	a) any business on the agenda b) any urgent additional items to be considered c) any matters arising out of those items and if appropriate, withdraw from the meeting at the relevant time.	
4.	Minutes	
	To consider the minutes of the last meeting held on 20 th January 2022	To Follow
5.	List of Key Decisions and items to be considered in private	3 - 9
6.	Report of Internal Audit - Summary of progress on the Internal Audit Plan	10 - 17
7.	Implementation of Internal Audit Recommendations	18 - 29
8.	External Review of Internal Audit - Action Plan Progress	30 - 41
9.	Audit & Corporate Overview Committee - Self-assessment for effectiveness	42 - 51
10.	Accounting Policies 2021/22	52 - 76
11.	Corporate Ambitions Performance Update - October to December 2021 (Q3 - 2021/22)	77 - 105
12.	Audit & Corporate Overview Scrutiny Committee Work Programme 2021/22	106 - 113



The Arc
High Street
Clowne
Derbyshire
S43 4JY

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Key Decisions & Items to be Considered in Private

To be made under the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012

Published on: 4th February 2022

INTRODUCTION

The list attached sets out decisions that are termed as "Key Decisions" at least 28 calendar days before they are due to be taken by the Executive or an officer under delegated powers.

Preparation of the list helps Executive to programme its work. The purpose of the list is to give notice and provide an opportunity for consultation on the issues to be discussed. The list is updated each month with the period of the list being rolled forward by one month and republished. The list is available for public inspection at the The Arc, High Street, Clowne, S43 4JY. Copies of the list can be obtained from Jim Fieldsend, Interim Monitoring Officer, at this address or by email to jim.fieldsend@bolsover.gov.uk. The list can also be accessed from the Council's website at www.bolsover.gov.uk.

The Executive is allowed to make urgent decisions which do not appear in the list, however, a notice will be published at The Arc and on the Council's website explaining the reasons for the urgent decisions. Please note that the decision dates are indicative and are subject to change.

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Members of Executive are as follows:

Councillor Steve Fritchley - Leader and Portfolio Holder for Policy, Strategy, Resources and Media

Councillor Duncan McGregor - Deputy Leader and Portfolio Holder for Corporate Governance

Councillor Mary Dooley - Portfolio Holder for Enforcement and Partnerships

Councillor Clive Moesby - Portfolio Holder for Finance

Councillor Sandra Peake Portfolio Holder for Housing

Councillor David Downes - Portfolio Holder for Leisure and Tourism

Councillor Deborah Watson - Portfolio Holder for Environmental Health and Licensing

Councillor Liz Smyth - Portfolio Holder for Growth and Economic Development

The Executive agenda and reports are available for inspection by the public five clear days prior to the meeting of the Executive. The papers can be seen at The Arc at the above address. The papers are also available on the Council's website referred to above.

Background papers are listed on each report submitted to the Executive and members of the public are entitled to see these documents unless they contain exempt or confidential information. The report also contains the name and telephone number of a contact officer.

Meetings of the Executive are open to the public and usually take place in the Council Chamber at The Arc. Occasionally there are items included on the agenda which are exempt and for those items the public will be asked to leave the meeting. This list also shows the reports intended to be dealt with in private and the reason why the reports are exempt or confidential. Members of the public may make representations to the Interim Monitoring Officer about any particular item being considered in exempt and why they think it should be dealt with in public.

The list does not detail *all* decisions which have to be taken by the Executive, only “Key Decisions” and “Exempt Reports”. In these Rules a “Key Decision” means an Executive decision, which is likely:

(1) **REVENUE**

- (a) Results in the Council making Revenue Savings of £75,000 or more; or
- (b) Results in the Council incurring Revenue Expenditure of £75,000 or more

(2) **CAPITAL**

- (a) Results in the Council making Capital Income of £150,000 or more; or
- (b) Results in the Council incurring Capital Expenditure of £150,000 or more

① (3) to be significant in terms of its effects on communities living or working in an area comprising two or more wards in the District.

In determining the meaning of “significant” the Council must have regard to any guidance for the time being issued by the Secretary of State. The Council has decided that revenue income or expenditure of £75,000 or more and capital income or expenditure of £150,000 or more is significant.

The dates for meetings of Executive can be found here:

<https://committees.bolsover.gov.uk/ieListMeetings.aspx?CommitteeId=1147>

The Council hereby gives notice of its intention to make the following Key Decisions and/or decisions to be considered in private:

Matter in respect of which a decision will be taken	Decision Maker	Date of Decision	Documents to be considered	Contact Officer	Is this decision a Key Decision?	Is this key decision to be heard in public or private session
RIPA/BOPS Project To inform members of a Government funded project to make better use of digital technology in the planning process.	Executive	7 Mar 2022	Report of the Portfolio Holder for Corporate Governance	Chris Fridlington, Assistant Director of Development and Planning	Key It is likely to result in the Council making revenue savings or incurring Revenue expenditure of £75,000 or more.	Fully exempt Information relating to any individual.
Bolsover Homes Scheme - Market Close Cluster, Shirebrook	Executive	7 Mar 2022	Report of the Portfolio Holder for Housing	Ian Barber, Assistant Director of Property Services & Housing Repairs	Key It is likely to result in the Council making capital savings or incurring capital expenditure of £150,000 or more.	Fully exempt Information relating to the financial or business affairs of any particular person (including the authority holding that information)
Bolsover Homes Scheme - Moorfield Lane, Langwith	Executive	7 Mar 2022	Report of the Portfolio Holder for Housing	Ian Barber, Assistant Director of Property Services & Housing Repairs	Key It is likely to result in the Council making capital savings or incurring capital expenditure of £150,000 or more.	Fully exempt Information relating to the financial or business affairs of any particular person (including the authority holding that information)

Matter in respect of which a decision will be taken	Decision Maker	Date of Decision	Documents to be considered	Contact Officer	Is this decision a Key Decision?	Is this key decision to be heard in public or private session
Project Manager - Pleasley Mills To explain proposals to accelerate delivery of redevelopment if Pleasley Mills	Executive	7 Mar 2022	Report of the Portfolio Holder for Growth / Economic Development	Chris Fridlington, Assistant Director of Development and Planning	Key It is likely to result in the Council making revenue savings or incurring Revenue expenditure of £75,000 or more.	Fully exempt Information relating to the financial or business affairs of any particular person (including the authority holding that information)
Management of Corporate Debt - Write-off of Outstanding Amounts	Executive	7 Mar 2022	Report of the Portfolio Holder for Finance	Theresa Fletcher, Assistant Director of Finance and Resources & Section 151 Officer	Key	Fully exempt Information relating to any individual. Information relating to the financial or business affairs of any particular person (including the authority holding that information)
Replacement & Upgrade of Kitchens 2022 - 2027 To award contract for Kitchen Upgrades & replacements 2022 - 2027 following competitive tender.	Executive	7 Mar 2022	Report of the Portfolio Holder for Housing	Helena Skeavington, Contract Administrator (QS)	Key It is likely to result in the Council making capital savings or incurring capital expenditure of £150,000 or more.	Open

Matter in respect of which a decision will be taken	Decision Maker	Date of Decision	Documents to be considered	Contact Officer	Is this decision a Key Decision?	Is this key decision to be heard in public or private session
Safe & Warm Upgrades at Valley View & Jubilee Court Award Contract for Safe & warm Upgrades and additional bungalows at one site.	Executive	7 Mar 2022	Report of the Portfolio Holder for Housing	Helena Skeavington, Contract Administrator (QS)	Key It is likely to result in the Council making capital savings or incurring capital expenditure of £150,000 or more.	Open

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SCHEDULE 12A

ACCESS TO INFORMATION: EXEMPT INFORMATION

PART 1

DESCRIPTIONS OF EXEMPT INFORMATION: ENGLAND

1. Information relating to any individual.
2. Information which is likely to reveal the identity of an individual.
3. Information relating to the financial or business affairs of any particular person (including the authority holding that information).
4. Information relating to any consultations or negotiations, or contemplated consultations or negotiations, in connection with any labour relations matter arising between the authority or a Minister of the Crown and employees of, or office holders under, the authority.
5. Information in respect of which a claim to legal professional privilege could be maintained in legal proceedings.
6. Information which reveals that the authority proposes –
 - (a) to give under any enactment a notice under or by virtue of which requirements are imposed on a person; or
 - (b) To make an order or direction under any enactment.
7. Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.

Bolsover District Council

Audit and Corporate Overview Scrutiny Committee

15th February 2022

Internal Audit Consortium Summary of Progress on the 2021/22 Internal Audit Plan

Report of the Internal Audit Consortium Manager

Classification: This report is public

Report By: Head of the Internal Audit Consortium

Contact Officer: Jenny.Williams@ne-Derbyshire.gov.uk

PURPOSE

To present, for members' information, the final progress report in respect of the 2021/22 Internal Audit Plan.

RECOMMENDATION

1. That the report be noted.

IMPLICATIONS

Finance and Risk: Yes No

Details:

Internal audit reviews help to ensure that processes and controls are operating effectively thereby contributing to ensuring that value for money is obtained.

On Behalf of the Section 151 Officer

Legal (including Data Protection): Yes No

Details:

The core work of internal audit is derived from the statutory responsibility under the Accounts and Audit Regulations 2015 which requires the Council to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking in to account the Public Sector Internal Audit Standards or guidance".

On Behalf of the Solicitor to the Council

Staffing: Yes No

Details:

Click here to enter text.

On behalf of the Head of Paid Service

DECISION INFORMATION

Decision Information	
Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: BDC: Revenue - £75,000 <input type="checkbox"/> Capital - £150,000 <input checked="" type="checkbox"/> NEDDC: Revenue - £100,000 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/> <input checked="" type="checkbox"/> Please indicate which threshold applies	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
District Wards Significantly Affected	None
Consultation: Leader / Deputy Leader <input type="checkbox"/> Cabinet / Executive <input type="checkbox"/> SAMT <input type="checkbox"/> Relevant Service Manager <input checked="" type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	Yes Details: Ward Members

Links to Council Ambition (BDC)/Council Plan (NED) priorities or Policy Framework including Climate Change, Equalities, and Economics and Health implications.
Internal audit reviews help to ensure that the Council is delivering high quality, cost effective services.

REPORT DETAILS

1 Background

- 1.1 The Public Sector Internal Audit Standards require that the Head of the Internal Audit Consortium reports periodically to the Audit and Corporate Overview

Scrutiny Committee in respect of performance against the audit plan. Significant risk and control issues should also be reported.

2. Details of Proposal or Information

- 2.1 Appendix 1 is a summary of reports issued between the end of August 2021 and the end of January 2022. The Appendix shows for each report the level of assurance given and the number of recommendations made / agreed where a full response has been received. This provides an overall assessment of the system's ability to meet its objectives and manage risk. The definitions of the assurance levels used can be seen in the table below:-

Assurance Level	Definition
Substantial Assurance	There is a sound system of controls in place, designed to achieve the system objectives. Controls are being consistently applied and risks well managed.
Reasonable Assurance	The majority of controls are in place and operating effectively, although some control improvements are required. The system should achieve its objectives. Risks are generally well managed.
Limited Assurance	Certain important controls are either not in place or not operating effectively. There is a risk that the system may not achieve its objectives. Some key risks were not well managed.
Inadequate Assurance	There are fundamental control weaknesses, leaving the system/service open to material errors or abuse and exposes the Council to significant risk. There is little assurance of achieving the desired objectives.

- 2.2 In this period 8 reports have been issued 6 with substantial assurance and 2 with reasonable assurance.
- 2.3 Reports are issued as Drafts with five working days being allowed for the submission of any factual changes, after which time the report is designated as a Final Report. Fifteen working days are allowed for the return of the Implementation Plan.
- 2.4 Appendix 2 provides full details of the audits completed and audits in progress in respect of 2021/22. Some audits will need to be deferred to the 2022/23 financial year.

- 2.5 In respect of the audits being reported, it is confirmed that no issues arising relating to fraud were identified.

3 Reasons for Recommendation

- 3.1 To inform Members of progress on the 2021/22 Internal Audit Plan and to provide details of the Audit Reports issued to date.
- 3.2 To comply with the requirements of the Public Sector Internal Audit Standards.

4 Alternative Options and Reasons for Rejection

- 4.1 None

DOCUMENT INFORMATION

Appendix No	Title
Appendix 1	Summary of Internal Audit reports issued in respect of the 2021/22 Internal Audit Plan between the end of August 2021 and the end of January 2022
Appendix 2	Progress on the 2021/22 Internal Audit Plan
Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)	
Click here to enter text.	

Appendix 1

BOLSOVER DISTRICT COUNCIL

Internal Audit Consortium - Report to Audit and Corporate Overview Scrutiny Committee

Summary of Internal Audit Reports Issued between the end of August 2021 and the end of January 2022

Report Ref No.	Report Title	Scope and Objectives	Assurance Provided	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B005	Corporate Targets	To ensure that corporate targets link to the achievement of the Council's ambition, make sense and are calculated and reported correctly	Substantial	25/10/21	15/11/21	1L	1
B006	Partnership Working Arrangements	To examine the procedures and processes in place with regards to partnerships	Substantial	26/10/21	16/11/21	0	0
B007	Safeguarding	To ensure there are approved policies and procedures in place and that staff have been appropriately trained	Reasonable	29/10/21	19/11/21	7 (2M 5L)	Note 1
B008	Creditors	To ensure that invoices are paid in a timely and accurate manner and are supported by a purchase order	Substantial	4/11/21	25/11/21	0	0

Report Ref No.	Report Title	Scope and Objectives	Assurance Provided	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B009	Disaster Recovery Arrangements	To review and assess the IT disaster recovery arrangements in place	Substantial	30/11/21	21/12/21	3L	0
B010	HRA 30 Year Business Plan	To ensure there is a long term approved HRA Business plan in place that takes into account all relevant factors and has been stress tested	Reasonable	15/12/21	14/1/22	3(1H 2M)	3
B011	Stores	To review the stores operation	Substantial	4/1/22	25/1/22	0	0
B012	Treasury Management	To ensure that there is an approved strategy in place that is complied with	Substantial	18/1/22	8/2/22	0	0

H = High Priority M = Medium Priority L = Low Priority

Note 1 Response not received at time of writing report

Appendix 2

Bolsover Derbyshire District Council Internal Audit Plan 2021/22

Audit Completed
Audit in Progress
Joint with NEDDC

Main Financial Systems	2021/22 Days
Main Accounting / Budgetary Control / MTFP	15
Creditor Payments (key controls)	10
Cash and Banking	18
Debtors	15
Treasury Management	15
NNDR	20
Housing Benefits	18
Housing Rents	20
HRA Business Plan	5
Payroll	15
Business Grants	15
Total Main Financial Systems	166
Other Operational Audits	2021/22
Clowne Leisure - Financial	13
Committee Processes	8
Final Accounts (contracts)	5
Food Hygiene	12
Grounds Maintenance	8
Homelessness	12
Housing Allocations & Lettings	12
Insurance	10
Members Expenses	10
Partnership working arrangements	12
Section 106	12
Stores	12
Total Operational Areas	126

IT Related	
Disaster Recovery	6
IT Transformation Programme / Digital Agenda	8
Total IT	14
	2021/22
Corporate / Cross Cutting Issues	
Business Continuity	8
Corporate Governance / Assurance Statement	2
Corporate Targets	10
Financial Advice / working groups	12
Safeguarding	8
Health and Safety	12
Ethics	10
Risk Management	7
Transformation Agenda	10
Total Corporate/Cross Cutting Issues	79
Special Investigations / Contingency/ emerging risks	43
NFI Key Contact	10
Apprenticeships / training	30
Audit Committee / Client Liaison	15
Grand Total	483

Reserve Areas

Taxi Licences

Sickness absence

Land Charges - June

Sheltered Housing Scheme

IT Disposal of old equipment

Waste Management – requested by NEDDC Audit Committee – Q4

Bolsover District Council

Audit and Corporate Overview Scrutiny Committee

15th February 2022

Implementation of Internal Audit Recommendations

Report of the Internal Audit Consortium Manager

Classification: This report is public

Report By: Head of the Internal Audit Consortium

Contact Officer: Jenny.Williams@ne-Derbyshire.gov.uk

PURPOSE

To present, for members' information, a summary of the internal audit recommendations made and implemented for the financial years 2018/19 - 2021/22 to date.

RECOMMENDATIONS

1. That the report be noted.
-

IMPLICATIONS

Finance and Risk: Yes No

Details:

The implementation of internal audit recommendations helps to ensure that there are effective controls in place to reduce the risk of fraud and error.

On Behalf of the Section 151 Officer

Legal (including Data Protection): Yes No

Details:

On Behalf of the Solicitor to the Council

Staffing: Yes No

Details:

On behalf of the Head of Paid Service

DECISION INFORMATION

Decision Information	
Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: BDC: Revenue - £75,000 <input type="checkbox"/> Capital - £150,000 <input checked="" type="checkbox"/> NEDDC: Revenue - £100,000 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/> <input checked="" type="checkbox"/> Please indicate which threshold applies	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
District Wards Significantly Affected	None
Consultation: Leader / Deputy Leader <input type="checkbox"/> Cabinet / Executive <input type="checkbox"/> SAMT <input type="checkbox"/> Relevant Service Manager <input checked="" type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	Yes Details: Ward Members

Links to Council Ambition (BDC)/Council Plan (NED) priorities or Policy Framework including Climate Change, Equalities, and Economics and Health implications.
The implementation of Internal audit recommendations help to ensure that the Council is delivering high quality, cost effective services.

REPORT DETAILS

1 Background

- 1.1 Internal Audit make recommendations to improve the governance, risk and control processes in place. It is important to monitor the implementation of these recommendations to improve the control environment and to reduce the risk of fraud and error.

2. Details of Proposal or Information

- 2.1 This report is to inform Members of the Audit and Corporate Overview Scrutiny Committee of the number of internal audit recommendations made and the progress in respect of implementing them.
- 2.2 Appendix 1 provides an analysis of the number of recommendations made and implemented for the financial years 2018/19 – 2021/22 to date. The table also summarises the number of recommendations that have been implemented and those that are outstanding. Below this the table details every outstanding recommendation.
- 2.3 No high priority recommendations are outstanding. There are 4 medium priority recommendations from 2019/20 and 2 from 2020/21 outstanding. The situation is much improved from the previous update 6 months ago.

3 Reasons for Recommendation

- 3.1 To inform Members of the internal audit recommendations made and outstanding so that it can be assessed if appropriate and timely action is being taken.

4 Alternative Options and Reasons for Rejection

- 4.1 Not Applicable

DOCUMENT INFORMATION

Appendix No	Title
Appendix 1	Summary of Internal Audit Recommendations Made and Implemented
Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)	

Bolsover District Council

Summary of Internal Audit Recommendations made and implemented 2018/19 – 2021/22 (at 24th January 2022)

Recommendations Made	2018/19	2019/20	2020/21	2021/22
Number of High Priority	8	0	1	1
Number of Medium Priority	41	24	20	6
Number of Low priority	85	42	32	12
Total	134	66	53	19
Recommendations Implemented	133	61	37	3
High Recommendations Outstanding	0	0	0	0
Medium Recommendations Outstanding	0	4	2	0
Low Recommendations Outstanding	1	1	2	0
Not overdue yet	0	0	12	16
Total Overdue Recommendations	1	5	4	0
Percentage due implemented	99%	92%	90%	100%

21

Appendix 1

BDC Internal Audit Recommendations Outstanding

2018/19

Report	Audit	Directorate	Conclusion	Recommendations			Total	Not	Overdue	Implemented
Ref				High	Medium	Low		Overdue		
B034	Premises and Personal Licences	Place	Reasonable			7	7		1L	6
Total						7	7		1	6

22

2019/20

Report	Audit	Directorate	Conclusion	Recommendations			Total	Not	Overdue	Implemented
Ref				High	Medium	Low		Overdue		
B004	Business Continuity & Emergency Planning	Place	Reasonable		1	4	5		1M	4
B022	Members IT Equipment	People	Reasonable		3		3		3M	
B026	Transport	Place			1	4	5		1L	4
Total				0	5	8	13		5	8

2020/21

23

Report	Audit	Directorate	Conclusion	Recommendations			Total	Not	Overdue	Implemented
Ref				High	Medium	Low		Overdue		
B001	Data Protection	Corporate Resources	Substantial			3	3	2		1
B007	CIPFA Financial Management Code	Corporate Resources	Substantial		1	2	3	2		1
B010	Social Media	Corporate Resources	Reasonable		3	1	4		2(1M 1L)	2
B014	Housing Rents	Env & Enforcement	Substantial			1	1		1L	
B018	Laptops & Removable Media	Corporate Resources	Reasonable		2	4	6	6		
B022	Network Security	Corporate Resources	Reasonable		2	1	3	2	1M	
Total				0	8	12	20	12	4	4

2021/22

Report	Audit	Directorate	Conclusion	Recommendations			Total	Not		Implemented
Ref				High	Medium	Low		Overdue	Overdue	
B001	Land Charges	Strategy & Development	Substantial		1		1			1
B002	Insurance	Resources	Substantial				0			0
B003	Health & Safety	Strategy & Development	Substantial							2 Disagreed
B004	Payroll	Resources	Substantial		1	3	4	2		2
B005	Corporate Targets	Strategy & Development	Substantial			1	1	1		

B006	Partnership Working	Strategy & Development	Substantial				0			0
B007	Safeguarding	Resources	Reasonable		2	5	7	7		
B008	Creditors	Resources	Substantial				0			0
B009	Disaster Recovery	Strategy & Development	Substantial			3	3	3		
B010	30 Year HRA Business Plan	Both	Reasonable	1	2		3	3		
B011	Stores	Strategy & Development	Substantial				0			0
B012	Treasury Management	Resources	Substantial				0			0
Total				1	6	12	19	16	0	3

BDC Outstanding Internal Audit Recommendations as at 24th January 2022

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment
Premises and Personal Licences – March 2019	To be compliant with legislation, ensure registers of licence are available and published as soon as possible	Low December 2019	Further IT development work was completed and the registers were briefly published online. However, errors were reported which had the potential to cause a data breach. As a result, they were taken offline pending further investigation by the system supplier. Additional consultancy days have been purchased from the supplier and we are programming the work with them. We hope to have this completed by the end of the financial year.
Business Continuity – July 2019	To inform the next review of the Strategic Alliance Corporate Business Continuity Plan, service area business continuity plans are created / revisited (including key contacts) with the support of the Senior Emergency Planning Officer.	Medium April 2020	Oct 2019 BC Exercise (scenario of fuel disruption as a consequence of EU Exit). Outcome of which, Heads of Service reviewed their own business continuity arrangements and updates were made to the Priority functions spreadsheet to include whether services required fleet/own vehicle use.

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment
26			<p>Mar 2020 V3.1 interim amendment of the Business Continuity Plan and the Priority Functions Spreadsheet were issued.</p> <p>Aug 2021 The universal contact list was updated to include all the recent structural changes.</p> <p>Nov 2021 A further interim update of the Business Continuity Plan to be issued (this is currently being updated)</p> <p>Oct/Nov 2021 Further Business Continuity Planning work is underway (in relation to Cyber Security). SAMT have had a presentation on a case study from Redcar and Cleveland Council who suffered a severe ransomware attack in 2020, and have been sharing the impacts and lessons across the country. I am in the process of having meetings with the Assistant Directors to discuss BC arrangements and updating the plans and priority functions accordingly – aim to be in a position to have updated versions issued by end of Dec 21.</p>

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment
Members IT Equipment – February 2020	Due to the financial risk associated with unreturned Council owned I.T. equipment and to conform to the Members ICT Charter, responsibilities for retrieving all I.T. equipment from departing Members needs to be clarified and a procedure defined e.g. escalation to senior management/Leader and/or apply charges	Medium December 2020	
Members IT Equipment – February 2020	When equipment is issued or returned, liaison with I.T. and Accountancy is required to ensure all relevant paperwork is completed e.g. device transfer forms AND all records are updated e.g. EE, Support Works and spreadsheets	Medium December 2020	
Members IT Equipment – February 2020	Members should be formally reminded to submit their equipment for a regular health check in accordance with the Members ICT Charter. Where equipment is not received on an annual basis, management should liaise with the Leaders at both Councils for following up with individual Members.	Medium December 2020	Reminders are being sent but many members have not responded. Most if not all Members are therefore working on ipads that haven't been serviced/updated for well over a year possibly 2 years.

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment
Transport – April 2020	To comply with the Goods Vehicles (Licensing of Operators) Act 1995 and to fulfil the requirements of the Traffic Commissioner, a second named contact who works closely with the Transport section, should be allocated to the Operator 'O' Licence.	Low December 2020	The Streetscene and Waste Service Managers have undertaken OCR (CPC) transport manager training. The examination was taken on the 10 th December 2021, the results are awaited to confirm the achievement of the qualification and to facilitate inclusion on the Council's fleet operator licence.
Social Media – November 2020	Social media should be subject to a documented risk assessment and inclusion in the risk register with further reviews completed when relevant operational changes occur.	Medium March 2021	A discussion is needed with the new Executive Director responsible for the Risk Register to see how we add this to it.
Social Media – November 2020	The Communications Marketing and Design Manager should liaise with ICT to ensure that relevant and up to date reference is included for new starters regarding the use of social media.	Low March 2021	Discussions are taking place with ICT to have some reference to social media in the induction for new starters. This is likely to be completed by the end of January 2022.
Housing Rents – February 2021	Performance indicators in respect of Rents should be revised and implemented as soon as practical.	Low October 2021	

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment
Network Security – June 2021	All policies are reviewed and appropriately version controlled with the relevant versions added and updated on the Joint ICT Intranet site and DDDC SIDD.	Medium 30 th October 2021	

Bolsover District Council

Audit and Corporate Overview Scrutiny Committee

15th February 2022

External Review of Internal Audit – Action Plan Progress

Report of the Head of the Internal Audit Consortium

Classification: This report is public

Report By: **Jenny Williams: Head of the Internal Audit Consortium**

Contact Officer: **Jenny.Williams@ne-derbyshire.gov.uk**

PURPOSE / SUMMARY

- To present, for Members' information, a progress update in respect of implementing the recommendations arising from the external review of internal audit.
-

REPORT DETAILS

1 Background

- 1.1 The Public Sector Internal Audit Standards require that the internal audit service must have an external review at least every 5 years. In May 2021 an external review of the Internal Audit Consortium was undertaken the results of which were reported to this Committee. Although the results of the review were positive and the service is deemed to be compliant with the Standards, some recommendations were made to help aid further improvement of the service. This report is to detail the progress made to date in implementing the recommendations made.

2. Details of Report

- 2.1 Appendix 1 details the recommendations made by the external reviewer, the proposed action and an update of the progress achieved so far.
- 2.2 Some recommendations have already been implemented and others are in progress. A number of the recommendations will be implemented from the 2022/23 financial year in order that we are not changing systems mid –year and to have time to train staff.
- 2.3 The main focus of the recommendations relates to ensuring that internal audit continues to increase their focus on risk and aligns to the Council's risk appetite. In order to do this we have aligned our assurance levels and recommendation priorities to the risk levels within the Council's risk management Strategy. The likely impact of this is that there will be more low priority recommendations as the

Council's risk appetite as defined in its strategy is higher than our current definitions. A medium internal audit recommendation will be more significant than at present.

- 2.4 All of our documentation has been reviewed and updates made to our scoping document, audit test schedule and report template to further embed risk management throughout the audit process.
- 2.5 A further update on progress will be brought to this Committee as part of the 2021/22 Internal Audit Annual Report.

3 Reasons for Recommendation

- 3.1 To provide members with the assurance that the Internal Audit Consortium is continually looking to improve and is actively implementing the recommendations arising from the external review.

4 Alternative Options and Reasons for Rejection

- 4.1 Not Applicable
-

RECOMMENDATIONS

1. That the report be noted.
-

IMPLICATIONS

Finance and Risk: Yes No

Details:

The action plan attached to this report addresses the recommendations arising from the external review of internal audit thereby minimising the risk that internal audit is not operating in accordance with the Public Sector Internal Audit Standards.

On Behalf of the Section 151 Officer

Legal (including Data Protection): Yes No

Details:

On Behalf of the Solicitor to the Council

Staffing: Yes No

Details:

On behalf of the Head of Paid Service

DECISION INFORMATION

Decision Information	
Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: BDC: Revenue - £75,000 <input type="checkbox"/> Capital - £150,000 <input checked="" type="checkbox"/> NEDDC: Revenue - £100,000 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/> Please indicate which threshold applies	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
District Wards Significantly Affected	None
Consultation: Leader / Deputy Leader <input type="checkbox"/> Cabinet / Executive <input type="checkbox"/> SAMT <input type="checkbox"/> Relevant Service Manager <input checked="" type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	Yes Details:

Links to Council Plan (NED) priorities or Policy Framework including Climate Change, Equalities, and Economics and Health implications.

An effective Internal audit service helps to ensure that the Council is delivering high quality, cost effective services.

DOCUMENT INFORMATION

Appendix No	Title
Appendix 1	External Review of Internal Audit – Action Plan Progress
Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)	

External Review May 2021 - Action Plan Progress Update January 2022

The grading of recommendations is intended to reflect the relative importance to the relevant standard within the Public Sector Internal Audit Standards (PSIAS).

Recommendation Grading	
Enhance	The internal audit service must enhance its practice in order to demonstrate transparent alignment with the relevant PSIAS standards in order to demonstrate a contribution to the achievement of the organisation's objectives in relation to risk management, governance and control
Review	The internal audit service should review its approach in this area to better reflect the application of the PSIAS
Consider	The internal audit service should consider whether revision of its approach merits attention in order to improve the efficiency and effectiveness of the delivery of services

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No	Issue Identified	Recommendations	Action	Progress
1	Internal Audit Charter Whilst the Charter requires that the HoIA's Annual Opinion is correctly expressed in relation to Risk Management, Governance and Internal Control – there are references in the Charter and other documentation which simply relate to 'internal control' or the 'control environment'.	When the Internal Audit Charter and other documentation is next revised update the requirement for the HoIA to provide an Annual Opinion in the consistent form of Risk Management, Governance and Internal Control.	The Audit Charter was revised in September 21 and updated to use the term Risk Management, Governance and Control.	Complete
2	2020/21 engagement completion Current year provision has been impacted by Covid and the team holding a number of vacancies.	Where these events impact upon completion of the internal audit plan and therefore the content of the Head of Internal Audit Annual opinion, a reflection on the advice	The CIPFA advice re the Head of Internal Audit Annual Opinion had already been taken to each Audit Committee.	Complete

No	Issue Identified	Recommendations	Action	Progress
4	At the time of the review, internal audit plan outcomes for 2020/21 were not available other than in the case of Derbyshire Dales DC, where reference has been made to the internal auditor being required to undertake other duties in relation to COVID-19 business grants processes, queries and government returns.	provided by CIPFA could be beneficially referred to explain the context and advice provided by the professional body.	The advice has since been reiterated in DDDC annual report as the scope of the opinion was limited and partial assurance given. This did not impact on the consortium members	
3	Audit Planning The HoIA maintains a spreadsheet-based approach to the conduct of an audit needs assessment which supports the development of the annual plan. This recognises the teams' judgement of factors relating to Materiality, Control Environment, Sensitivity, Management Concern and time since last audit. None of these factors relates directly to the organisations risk appetite as expressed in each clients' risk management system.	Whist it is recognised that client risk registers contain varying levels of detail regarding controls and assurances and certainly may not be comprehensive in terms of covering all risks. Conformance with the PSIAS would be enhanced by formally recognising the risk appetite of each client in internal audit planning, particularly where the concept of 'Control Risk' (the assessed difference between Inherent and Residual risk) is identified.	To be implemented for the 2022/23 internal audit plan. To look at how the spreadsheet can be updated to increase the emphasis on each client's risk appetite as per their risk registers – i.e., bring in a risk weighted column	In progress

No	Issue Identified	Recommendations	Action	Progress
4	<p>Management Objectives</p> <p>The Internal Audit service currently specifies the Audit Objective as part of the Scoping Document for engagements although there is inconsistency.</p> <p>PSIAS 2201 provides advice regarding planning considerations for engagements and states that:</p> <p>"In planning the engagement, internal auditors must consider - The objectives of the activity being reviewed and the means by which the activity controls its performance and the significant risks to the activity, its objectives, resources and operations and the means by which the potential impact of risk is kept to an acceptable level".</p>	<p>The Internal Audit Service should consider focusing each audit on agreed Management Objectives for the area for review as this would help structure the engagement on significant risks and align the review with the associated controls that are designed to mitigate this risk.</p> <p>In this respect, this may allow greater focus to be provided on 'what matters most' and attention being given to selected controls testing currently contained within established 'controls check-lists'.</p>	<p>Management Objectives are discussed during the scoping meeting for each audit and it is ensured that these are incorporated into testing.</p> <p>Testing is often broader than just focusing on these objectives which is deemed appropriate as most areas are not reviewed on an annual basis.</p>	Complete
5	<p>Grading of recommendations</p> <p>Issues on which the audit opinion is based currently reflect High, Medium or Low ratings for which internal audit has defined what it considers as events which merit concern at these levels. The definitions are not currently contained within the internal audit manual or are included in internal audit reports to support gradings.</p> <p>This is inconsistent with terminology used by each Council in their Risk Management Policies where definitions</p>	<p>a) It would be beneficial to align future grading of recommendations with those impact definitions used within the risk management process relating to each clients' risk appetite. Existing clients appear to use either a 4x4 or 5x5 risk matrix and therefore inclusion within internal audit reports as to how consistent alignment is achieved would assist in both agreeing the specific risk focus of each engagement as well in assessing the relative importance of</p>	<p>Internal audit definitions of High, Medium and Low recommendations will be aligned to each Council's risk management strategy. These definitions will be adopted from the 2022/23 financial year and appended to each internal audit report for transparency.</p> <p>Staff training on the use of these revised definitions and the potential impact on</p>	In progress

No	Issue Identified	Recommendations	Action	Progress
93	<p>of impact are contained to varying levels of detail.</p> <p>The PSIAS uses consistent terminology relating to the identification and reporting on 'significant' risk. And it may therefore be beneficial for internal audit to align its understanding of significance with that of each client.</p>	<p>findings at the exit meeting and in determining an opinion within assurance reports through use of a consistent understanding and application of risk.</p> <p>A simple matrix may be:</p> <p>b) Include appropriate explanation of alignment of gradings within the internal audit manual and provide appropriate training to staff regarding how this should be implemented.</p>	<p>assurance levels will be delivered at a team meeting in February 2022</p> <p>The audit manual will be reviewed and updated in the summer of 2022 to incorporate all the changes made as a result of the external review</p>	
6	<p>Quality Assurance Improvement Programme (QAIP)</p> <p>The HoIA currently undertakes an annual self-assessment process and reports a summary of matters arising to Audit Committees in the Annual Report.</p> <p>The current process considers matters such as issues arising from PDR's, client surveys, ideas from team members and training requirements in addition to matters arising from external quality assessments.</p> <p>At present, each element is maintained separately.</p>	<p>It would be beneficial to consider drawing together the various elements of review in a formal QAIP policy and presenting this to Audit Committees, as such in the Annual Report as required in the PSIAS.</p> <p>An example policy has been provided.</p>	<p>A Quality Assurance Improvement Programme has been written and this will be appended to the annual report for 2021/22.</p>	In progress

No	Issue Identified	Recommendations	Action	Progress
7 37	<p>Risk-based internal audit</p> <p>The emphasis of the PSIAS concerns significance. Earlier observations referred to the benefit which may be obtained by increasing alignment with each Councils risk management processes.</p> <p>In this respect current practice:</p> <ul style="list-style-type: none"> a) Includes low risk audits in annual audit plans b) Utilises 'Control Checklists' as the basis for audits, and c) Has a tendency to produce reports that are 'controls based' rather than focusing on risks to achievement of identified management objectives. 	<p>Ensure that in all aspects of the internal audit methodology there is transparent consideration of the significant risks that may impact upon successful delivery of management objectives.</p> <p>At an Engagement level this should include identification and focus on particular risks, to the exclusion of others, where risk management policies or discussions identify issues of a potentially catastrophic nature such as safeguarding, health and safety, legislative compliance, failure to deliver statutory services or reputational damage.</p>	<p>Agree need to spend most focus on higher risks but not necessarily at the exclusion of others. I believe lower risk audits should continue to be included in the audit plan - these are at much less frequency than high risk audits</p> <p>Risks are discussed at scoping meetings and reference is made to strategic and operational risk registers. Test schedules are updated to reflect the risks identified during scoping meetings.</p> <p>From 2022/23 audit reports will be updated to detail the risks considered.</p> <p>From 2022/23 test schedules will be updated as audits become due to detail the risks identified at scoping and to link these to the identified control objective and corresponding audit tests.</p>	In progress

No	Issue Identified	Recommendations	Action	Progress
8	Code of Ethics Internal Audit reports currently state that the audit has been conducted in accordance with the Public Sector Internal Audit Standards.	Increasingly best practice also states that the audit has been conducted in accordance with the Institute of Internal Auditors Code of Ethics	This will be included in the 2021/22 annual reports	In progress
9	Working papers The file review exercise identified different practices in relation to how the audit working papers were constructed with some focusing on risks and other more reflective of controls.	Establishing the 'Golden Thread' between Management Objectives, significant risks and key controls should be the basis of each audit as this would allow the development of a consistent approach to the conduct of audit engagements and ensure a focus on significance.	As above – from 2022/23 there will be a stronger thread in terms of objectives and risk from the scoping document to the test schedules and end reports	In progress
10	IA Opinions Internal Audit currently uses four levels of opinion – Substantial, Reasonable, Limited and Inadequate – definitions of expectations is provided clarifying the differences between the levels, although this uses general terminology regarding risk rather than relating specifically to the risk appetite of each client. The PSIAS as stated previously emphasises the requirement to focus on what is 'significant' to the achievement of Management Objectives.	The HoIA should consider rewording basis of overall opinions to provide increasing clarity regarding how internal auditors should assess the assurance level provided based on the significance of the risks identified and the recommendations made. Where a risk/recommendation of a 'Critical, Catastrophic or Severe' nature is identified this would indicate that at best a 'Limited Assurance' opinion should be used.	From 2022/23 internal audit assurance definitions will be linked to risk management strategy definitions. The assurance given relates to the priority of recommendations – the revised definitions of these directly relates to the risk management strategy.	In progress

No	Issue Identified	Recommendations	Action	Progress
11 3	<p>Head of Internal Audit Annual Report</p> <p>The Annual Report provides an evidenced approach regarding the basis upon which the opinion regarding risk management, governance and control has been reached and compares favourably with other practice in the sector.</p> <p>This includes increasing recognition of significant risk and those wider sources of assurance that are available to the HoIA in reaching this opinion.</p> <p>Whilst risk management systems do not consistently include a comprehensive analysis of the sources of assurance as a second line of defence, the internal audit team has made good progress in identifying routine sources of assurance that are available as well as compiling a Fraud Risk Assessments for each client.</p>	<p>The Head of Internal Audit should continue to develop the formality of the Annual Report process building the links between this report and the Annual Governance Statement.</p> <p>Inclusion of references to significant risks currently faced by each client will be of benefit to all stakeholders.</p> <p>Further consideration should be given to inclusion other sources of assurances that are available such as that relating to independent assurance regarding PSN, where these are relevant to providing evidence regarding the significant risks faced by each client.</p>	<p>CBC 2020/21 Annual Report includes links to Significant issues in the annual governance statement. A timing difference makes it harder in respect of the other Council's as the internal audit annual report is completed prior to the AGS.</p> <p>.</p> <p>Other sources of assurance used have been included in the 2020/21 Annual Reports</p> <p>To be further considered for the 2021/22 Annual Reports</p>	In progress
12	<p>Exit meeting template</p> <p>Discussions with management regarding the findings identified within engagements are discussed with management and based upon a first draft of the report.</p> <p>A summary of the discussion is then recorded in a narrative note, which is then used to produce the final report.</p>	<p>It is recognised that the HoIA prefers to use the draft report as the basis for conducting the exit meeting however it may be beneficial to introduce a standard template on which to record findings/recommendations along with draft management reactions as the audit progresses, as this will both formalise the approach to</p>	<p>Disagreed</p> <p>Draft audit reports to continue to be used to conduct an exit meeting – there should not be any surprises in the draft report as findings will have been discussed with managers as an audit progresses and the working papers will also have</p>	Complete

No	Issue Identified	Recommendations	Action	Progress
	Draft reports can contain misunderstandings or factual inaccuracies which may detract from the value of a report and which may be better clarified before time is incurred constructing a report and recommendations.	arriving at the draft report stage, as well as support timely feedback and verify any misunderstandings or factual inaccuracies. This may represent a more efficient and effective use of time by all parties rather than wait for production of a draft report to correct misunderstandings.	been subject to a quality review so findings will be supported by the testing undertaken. There is no indication that this is a problem, usually only minor word changes to the draft report following exit meetings	
15 O	Client surveys Progress has been made in obtaining feedback from auditees following each audit.	The level of response is similar to that seen in other organisations and therefore Internal Audit may find it useful to utilise an application such as Microsoft Forms or Survey Monkey for collecting feedback, as this can prove to be an efficient means which helps achieve an early response.	CBC does not permit the use of survey monkey etc. This was discussed a few years ago and the cost was prohibitive given the small number of surveys involved. In 2020/21 57% of surveys were returned which is considered to be a good response rate	Complete
14	Working Paper review record Current practice is to evidence supervision of an engagement using a working paper review template which reflects good practice. Other evidence of review is contained on pre-engagement documentation and at report stage.	It may be beneficial to extend the use of the existing template to include evidence of the review of pre-audit involvement of the nominated supervisor as well as approval of the review and release of draft and final reports.	An audit progress log has been introduced for each audit assignment tracking an audit from start to finish at all stages	Complete

No	Issue Identified	Recommendations	Action	Progress
15	<p>HOI Performance Development Review</p> <p>The current process is managed as required by the policy at CBC with the review being completed by the Service Director Finance, the Chief Executive reviews and comments as managers manager.</p> <p>The Standards suggest that it is good practice for feedback to also be received from the Chair of the Audit Committee</p>	As the IA Consortium provides a service to four other organisations it would be constructive to also invite feedback on an annual basis from the Chief Executive and Chairs of Audit Committee from these clients.	The Service Director - Finance to invite feedback from the other council's Chief Executives and Chairs of Audit Committee for the next round of PDR's in May 22	In progress

Bolsover District Council

Audit and Corporate Overview Scrutiny Committee

15th February 2022

ROLE AND EFFECTIVENESS OF THE COMMITTEE

Report of the Assistant Director of Finance and Resources

Classification: This report is public

Report By: Assistant Director of Finance and Resources

Contact Officer: Theresa Fletcher – 01246 242458
theresa.fletcher@bolsover.gov.uk

PURPOSE / SUMMARY

To present for members' information, CIPFA's Position Statement: Audit Committees in Local Authorities and Police, to enable the new Committee to undertake a self-assessment.

REPORT DETAILS

1 Background (*reasons for bringing the report*)

- 1.1 In November 2019 the Audit Committee at the time, undertook this self-assessment and an action plan arising from the assessment was presented to the 28th January 2020 meeting. Unfortunately due to the pandemic the action plan was not followed up.
- 1.2 It is proposed, now that we have a new Audit and Corporate Overview Scrutiny Committee, we undertake the self-assessment again and produce a new action plan based on the new committee.

2. Details of Proposal or Information

- 2.1 In 2018, CIPFA produced guidance 'Audit Committees: Practical Guidance for Local Authorities and Police, 2018 Edition'. This is available via the following link:

<file:///S:/Finance%20and%20Revs&Bens/Finance%20BDC/PUB\ACOSC%20documents>

- 2.2 The publication sets out CIPFA's guidance on the function and operation of audit committees in local authorities and police bodies, and represents best practice for audit committee in local authorities throughout the UK.

2.3 Incorporated in the publication at chapter 2 is CIPFA's Position Statement: Audit Committees in Local Authorities and Police (2018), which sets out CIPFA's view of the role and functions of an audit committee and replaces the previous 2013 Position Statement. The Position Statement is included at **Appendix 1** to this report.

2.4 The Position Statement emphasises the importance of audit committees being in place in all principal local authorities and recognises that they are a key component of governance:

"The purpose of an audit committee is to provide to those charged with governance, independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes. Audit committees are an important source of assurance about an organisation's arrangements for managing risk, maintaining an effective control environment and reporting on financial and other performance. The way in which an audit committee is organised will vary depending on the specific political and management arrangements in place in any organisation."

2.5 The guidance also covers:

- The purpose of Audit Committees
- The core functions of an Audit Committee
- Possible wider functions of an Audit Committee
- Independence and accountability
- Membership and effectiveness

2.6 Appendix D of CIPFA's publication includes a self-assessment of good practice. This provides a high-level review that incorporates the key principles set out in CIPFA's Position Statement and publication. Where an audit committee has a high degree of performance against the good practice principles, then it is an indicator that the committee is soundly based and has in place a knowledgeable membership. These are the essential factors in developing an effective audit committee.

2.7 It is proposed that the self-assessment of good practice in the guidance is completed. **Appendix 2** is a replication of the new self-assessment of good practice. Once completed, this will be reviewed and an action plan will be presented to a future meeting of the Audit and Corporate Overview Scrutiny Committee.

3 Reasons for Recommendation

3.1 To inform Members of CIPFA's publication 'Audit Committees Practical Guidance for Local Authorities and Police 2018 Edition' and to enable the new Committee to undertake a self-assessment.

4 Alternative Options and Reasons for Rejection

4.1 This report is for information.

RECOMMENDATIONS

1. That the Audit and Corporate Overview Scrutiny Committee note the CIPFA guidance for Local Authority Audit Committees.
 2. That the Audit and Corporate Overview Scrutiny Committee undertake the self-assessment in **Appendix 2** of the report.
 3. That the completed self-assessment is reviewed and if necessary, an action plan be presented to a future meeting of the Committee.
-

IMPLICATIONS

Finance and Risk: Yes No

Details:

There are no direct financial implications arising from this report.

There are no direct risk implications however, failure to have in place an effective committee would increase governance risk to the Council.

On Behalf of the Section 151 Officer

Legal (including Data Protection): Yes No

Details:

There are no legal or data protection issues arising directly from this report.

On Behalf of the Solicitor to the Council

Staffing: Yes No

Details:

There are no human resource issues arising directly from this report.

On behalf of the Head of Paid Service

DECISION INFORMATION

Decision Information	
Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: BDC: Revenue - £75,000 <input type="checkbox"/> Capital - £150,000 <input type="checkbox"/> NEDDC: Revenue - £100,000 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/> <input checked="" type="checkbox"/> Please indicate which threshold applies	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
District Wards Significantly Affected	None
Consultation: Leader / Deputy Leader <input checked="" type="checkbox"/> Cabinet / Executive <input type="checkbox"/> SAMT <input type="checkbox"/> Relevant Service Manager <input type="checkbox"/> Members <input checked="" type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	Yes Details: Chair of Committee Portfolio Holder

Links to Council Ambition (BDC)/Council Plan (NED) priorities or Policy Framework including Climate Change, Equalities, and Economics and Health implications.

DOCUMENT INFORMATION

Appendix No	Title
1	CIPFA'S Position Statement; Audit Committees in Local Authorities and Police.
2	Audit Committee Self-Assessment.
Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)	
None	

CHAPTER 2

CIPFA's Position Statement: Audit Committees in Local Authorities and Police

The scope of this Position Statement includes all principal local authorities in the UK, the audit committees for PCCs and chief constables in England and Wales, and the audit committees of fire and rescue authorities.

- 1 Audit committees are a key component of an authority's governance framework. Their function is to provide an independent and high-level resource to support good governance and strong public financial management.
- 2 The purpose of an audit committee is to provide to those charged with governance independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance processes. By overseeing both internal and external audit it makes an important contribution to ensuring that effective assurance arrangements are in place.
- 3 Authorities and police audit committees should adopt a model that establishes the committee as independent and effective. The committee should:
 - act as the principal non-executive, advisory function supporting those charged with governance
 - in local authorities, be independent of both the executive and the scrutiny functions and include an independent member where not already required to do so by legislation
 - in police bodies, be independent of the executive or operational responsibilities of the PCC or chief constable
 - have clear rights of access to other committees/functions, for example, scrutiny and service committees, corporate risk management boards and other strategic groups
 - be directly accountable to the authority's governing body or the PCC and chief constable.
- 4 The core functions of an audit committee are to:
 - be satisfied that the authority's assurance statements, including the annual governance statement, properly reflect the risk environment and any actions required to improve it, and demonstrate how governance supports the achievement of the authority's objectives
 - in relation to the authority's internal audit functions:
 - oversee its independence, objectivity, performance and professionalism
 - support the effectiveness of the internal audit process

- promote the effective use of internal audit within the assurance framework
 - consider the effectiveness of the authority's risk management arrangements and the control environment, reviewing the risk profile of the organisation and assurances that action is being taken on risk-related issues, including partnerships and collaborations with other organisations
 - monitor the effectiveness of the control environment, including arrangements for ensuring value for money, supporting standards and ethics and for managing the authority's exposure to the risks of fraud and corruption
 - consider the reports and recommendations of external audit and inspection agencies and their implications for governance, risk management or control
 - support effective relationships between external audit and internal audit, inspection agencies and other relevant bodies, and encourage the active promotion of the value of the audit process.
 - review the financial statements, external auditor's opinion and reports to members, and monitor management action in response to the issues raised by external audit.
- 5 An audit committee can also support its authority by undertaking a wider role in other areas including:
- considering governance, risk or control matters at the request of other committees or statutory officers
 - working with local standards and ethics committees to support ethical values
 - reviewing and monitoring treasury management arrangements in accordance with Treasury Management in the Public Services: Code of Practice and Cross-Sectoral Guidance Notes (CIPFA, 2017)
 - providing oversight of other public reports, such as the annual report.
- 6 Good audit committees are characterised by:
- a membership that is balanced, objective, independent of mind, knowledgeable and properly trained to fulfil their role. The political balance of a formal committee of a council will reflect the political balance of the council, however, it is important to achieve the right mix of apolitical expertise
 - a membership that is supportive of good governance principles and their practical application towards the achievement of organisational objectives
 - a strong independently minded chair – displaying a depth of knowledge, skills and interest. There are many personal qualities needed to be an effective chair, but key to these are:
 - promoting apolitical open discussion
 - managing meetings to cover all business and encouraging a candid approach from all participants
 - an interest in and knowledge of financial and risk management, audit, accounting concepts and standards, and the regulatory regime
 - unbiased attitudes – treating auditors, the executive and management fairly
 - the ability to challenge the executive and senior managers when required.

- 7 To discharge its responsibilities effectively the committee should:
 - meet regularly – at least four times a year, and have a clear policy on those items to be considered in private and those to be considered in public
 - be able to meet privately and separately with the external auditor and with the head of internal audit
 - include, as regular attendees, the CFO(s), the chief executive, the head of internal audit and the appointed external auditor. Other attendees may include the monitoring officer (for standards issues) and the head of resources (where such a post exists). These officers should also be able to access the committee, or the chair, as required
 - have the right to call any other officers or agencies of the authority as required, while recognising the independence of the chief constable in relation to operational policing matters
 - report regularly on its work to those charged with governance, and at least annually report an assessment of their performance. An annual public report should demonstrate how the committee has discharged its responsibilities.

Appendix 2

OFFICIAL-[SENSITIVE]

Appendix 2

Self-Assessment of Good Practice

This appendix provides a high-level review that incorporates the key principles set out in CIPFA's Position Statement and this publication. Where an audit committee has a high degree of performance against the good practice principles, then it is an indicator that the committee is soundly based and has in place a knowledgeable membership. These are the essential factors in developing an effective audit committee.

A regular self-assessment can be used to support the planning of the audit committee work programme and training plans. It can also inform an annual report.

Good Practice Question		Yes	Partly	No
<i>Audit committee purpose and governance</i>				
1	Does the authority have a dedicated audit committee?			
2	Does the audit committee report directly to full council?			
3	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?			
4	Is the role and purpose of the audit committee understood and accepted across the authority?			
5	Does the audit committee provide support to the authority in meeting the requirements of good governance?			
6	Are the arrangements to hold the committee to account for its performance operating satisfactorily?			
7	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?			
	• Good governance			
	• Assurance framework, including partnerships and collaboration arrangements			
	• Internal Audit			

Good Practice Question		Yes	Partly	No
	<ul style="list-style-type: none"> • External Audit 			
	<ul style="list-style-type: none"> • Financial Reporting 			
	<ul style="list-style-type: none"> • Risk Management 			
	<ul style="list-style-type: none"> • Value for money or best value 			
	<ul style="list-style-type: none"> • Counter-fraud and corruption 			
	<ul style="list-style-type: none"> • Supporting the ethical framework 			
8	Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?			
9	Has the audit committee considered the wider areas of CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them?			
10	Where coverage of core areas has been found to be limited, are plans in place to address this?			
11	Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?			
<i>Membership and support</i>				
12	Has an effective audit committee structure and composition of the committee been selected? This should include:			
	<ul style="list-style-type: none"> • Separation from the executive 			
	<ul style="list-style-type: none"> • An appropriate mix of knowledge and skills among the membership 			
	<ul style="list-style-type: none"> • A size of a committee that is not unwieldy 			
	<ul style="list-style-type: none"> • Consideration has been given to the inclusion of at least one independent member(where it is not already a mandatory requirement). 			

Good Practice Question	Yes	Partly	No
13 Have independent members appointed to the committee been recruited in an open and transparent way and approved by the full council?			
14 Does the chair of the committee have appropriate knowledge and skills?			
15 Are arrangements in place to support the committee with briefings and training?			
16 Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?			
17 Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief financial officer?			
18 Is adequate secretariat and administrative support to the committee provided?			
19 Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?			
20 Are meetings effective with a good level of discussion and engagement from all the members?			
21 Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?			
22 Does the committee make recommendations for the improvement of governance, risk and control and are these acted on?			
23 Has the committee evaluated whether and how it is adding value to the organisation?			
24 Does the committee have an action plan to improve any areas of weakness?			
25 Does the committee publish an annual report to account for its performance and explain its work?			

Bolsover District Council

Audit and Corporate Overview Scrutiny Committee

15th February 2022

ACCOUNTING POLICIES 2021/22

Report of the Assistant Director of Finance and Resources

Classification: This report is public

Report By: Assistant Director of Finance and Resources

Contact Officer: Theresa Fletcher – 01246 242458
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PURPOSE / SUMMARY

The Committee is asked to approve the accounting policies at **Appendix 1**. These are for the current financial year and relate to the preparation of the Statement of Accounts for 2021/22.

REPORT DETAILS

1 Background

- 1.1 The accounting policies adopted by the Council determine the accounting treatment that is applied to transactions during the financial year and in the preparation of the Statement of Accounts at the year end. They determine the specific principles, bases, conventions, rules and practices that will be applied by the Council in preparing and presenting its financial statements. The accounting policies are published within the Statement of Accounts document in accordance with the Code of Practice on Local Authority Accounting and incorporate the requirements of International Financial Reporting Standards (IFRS).
- 1.2 The approval of the accounting policies to be applied by the Council demonstrates that due consideration is being given to which policies to adopt and apply and that those charged with governance are fully informed prior to the commencement of the Statement of Accounts preparation, of the policies that are being adopted.
- 1.3 This report therefore presents the accounting policies that the Council will apply in the preparation of the Statement of Accounts for 2021/22.

2. Accounting Policies

- 2.1 Officers have reviewed and updated where necessary, the existing accounting policies that were agreed for 2020/21. They have been checked for their

relevance, clarity, legislative compliance and that they are in accordance with the latest version of the code of practice and IFRS requirements.

- 2.2 The proposed accounting policies for 2021/22 are largely unchanged from previous years with only minor changes to aid understanding. However, as the Statement of Accounts for 2021/22 are prepared it may be necessary to make an amendment to a policy in order to adopt a more appropriate accounting policy. Full details of the proposed accounting policies for the current financial year are provided at **Appendix 1**.

3 Reasons for Recommendation

- 3.1 This report sets out the accounting policies which are to be applied for the 2021/22 Statement of Accounts for consideration by the Audit and Corporate Overview Scrutiny Committee. Given that the policies adopted have significant influence upon the accounting statements it is important that these are given appropriate consideration at the outset of the preparation of the Statement of Accounts. This helps ensure that they are applied consistently in the preparation of the accounts. The policies which are recommended are in line with those that were used in the previous financial year (2020/21).

4 Alternative Options and Reasons for Rejection

- 4.1 The Council is required to have appropriate accounting policies within its Statement of Accounts. Officers have developed what they consider to be an appropriate set of policies based upon those adopted in previous financial years and taking account of changes as required by current legislation. The preparation and consideration of this report is part of a process intended to ensure that alternative options are given appropriate consideration.

RECOMMENDATIONS

1. That the Audit and Corporate Overview Scrutiny Committee approve the accounting policies detailed at **Appendix 1** to this report.

IMPLICATIONS

Finance and Risk: Yes No

Details:

There are no direct financial implications arising from this report. The accounting policies will however, be used to determine the accounting treatment of the financial transactions of the Council for 2021/22 and will therefore influence the presentation and understanding of the financial position of the Council as at 31 March 2022.

None of the policies outlined in **Appendix 1** are considered to be in conflict with legislative or IFRS requirements therefore the risk of adopting a policy that contravenes good practice is considered minimal. The greater risk is the failure to ensure that the policy

and the actual accounting treatment are consistent. To minimise this risk the final accounts timetable for 2021/22 has officer review time built in to cross check the policies to the actual treatment of items within the accounts.

On Behalf of the Section 151 Officer

Legal (including Data Protection): Yes No

Details:

The agreement of appropriate accounting policies is part of the process of ensuring that the Council satisfies its legal obligation to prepare a Statement of Accounts. The accounting policies adopted by the Council must comply with current legislation, the Code of Practice on Local Authority Accounting and IFRS requirements. Officers have given careful consideration to the policies detailed at **Appendix 1** to ensure that they meet all these requirements.

There are no data protection issues arising directly from this report.

On Behalf of the Solicitor to the Council

Staffing: Yes No

Details:

There are no human resource implications arising directly from this report.

On behalf of the Head of Paid Service

DECISION INFORMATION

Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: BDC: Revenue - £75,000 <input type="checkbox"/> Capital - £150,000 <input type="checkbox"/> NEDDC: Revenue - £100,000 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/> <input checked="" type="checkbox"/> Please indicate which threshold applies	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No

District Wards Significantly Affected	None directly
Consultation: <input checked="" type="checkbox"/> Leader / Deputy Leader <input type="checkbox"/> Cabinet / Executive <input type="checkbox"/> <input type="checkbox"/> SAMT <input type="checkbox"/> Relevant Service Manager <input type="checkbox"/> <input checked="" type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other	Yes Details: Portfolio Holder

Links to Council Ambition (BDC)/Council Plan (NED) priorities or Policy Framework including Climate Change, Equalities, and Economics and Health implications.

DOCUMENT INFORMATION

Appendix No	Title
1	Accounting Policies
Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)	
None	

1 Accounting Policies

Notes to the Core Financial Statements

a) General Principles

The Statement of Accounts summarises the Council's transactions for the 2021/22 financial year and its position at the year end of 31st March 2022. The Council is required to prepare an annual Statement of Accounts by the Accounts and Audit Regulations 2015, which require them to be prepared in accordance with proper accounting practices. These practices primarily consist of the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22, supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

The Council does not have any transactions that are reclassifiable to the Surplus or Deficit on the Provision of Services. As such we have not grouped the items in Other Comprehensive Income and Expenditure into amounts that may be reclassifiable and amounts that are not.

b) Accounting Concepts

The concepts used in selecting and applying the most appropriate policies and estimation techniques are as follows:

- The qualitative characteristics of financial information - relevance, reliability, comparability and understanding;
- Materiality (all major transactions and events are included);
- The accounting concepts of accruals, going concern and the primacy of legislative requirements.

c) Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Revenue from contracts with service recipients, whether for services or the provision of goods, is recognised when (or as) the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract. An exception to this principle is planning fee income. This is included in the year it is received without an adjustment for a proportion of applications where the final decision is given in the new year, based on the grounds of materiality.
- Supplies are recorded as expenditure when they are consumed - where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet;

- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Interest receivable on investments and payable on borrowings is accounted for respectively as income and expenditure on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract;
- Where revenue or expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

An exception to this principle relates to electricity and other similar periodic payments which are charged at the date of meter reading rather than being apportioned between financial years. Rental income from HRA dwellings is included without an adjustment for the over lap between financial years on the grounds of materiality. This policy is consistently applied each year and therefore does not have a material effect on the year's accounts.

Income and expenditure are credited and debited to the relevant service revenue account unless they properly represent capital receipts or capital expenditure.

Grant claims are submitted on an actual basis wherever possible. However if the information required is not available then a best estimate basis is adopted.

d) Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

The Council has a number of Call accounts to meet short-term cash flow requirements where no notice is required to access funds.

Call accounts held to make a gain from favourable rates of interest are classed as investments and not cash equivalents. This also applies to Money Market Funds and fixed term investments.

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Council's cash management.

e) Charges to Revenue for Non-Current Assets

Services, support services and trading accounts are debited with the following amounts to record the cost of holding non-current assets during the year:

- Depreciation attributable to the assets used by the relevant service.

- Revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off.
- Amortisation of intangible fixed assets attributable to the service.

The Council is not required to raise council tax to cover depreciation, revaluation and impairment losses or amortisations. However, it is required to make an annual contribution from revenue towards the reduction in its overall borrowing requirement equal to an amount calculated on a prudent basis determined by the Council in accordance with statutory guidance. Depreciation, revaluation and impairment losses and amortisation costs are therefore replaced by the contribution in the General Fund of a Minimum Revenue Provision (MRP), by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

The Council's policy for the calculation of the statutory provision for the repayment of debt is determined each year by the Council. The Council has decided that for 2021/22 the outstanding general fund debt prior to 1 April 2007 will be repaid at a rate of 4% of outstanding debt per year until the debt is extinguished. Any prudential borrowing for the General Fund incurred after 1 April 2007 is repaid based on the life of the asset concerned.

f) Council Tax and non-domestic rates - Collection Fund

Billing authorities act as agents, collecting council tax and non-domestic rates (NDR) on behalf of the major preceptors (including government for NDR) and, as principals, collecting council tax and NDR for themselves. Billing authorities are required by statute to maintain a separate fund (the Collection Fund) for the collection and distribution of amounts due in respect of council tax and NDR. Under the legislative framework for the Collection Fund, billing authorities, major preceptors and central government share proportionately the risks and rewards that the amount of council tax and NDR collected could be less or more than predicted.

Accounting for Council Tax and NDR

The council tax and NDR income included in the Comprehensive Income and Expenditure Statement (CIES) is the Council's share of accrued income for the year. However, regulations determine the amount of council tax and NDR that must be included in the authority's General Fund. Therefore, the difference between the income included in the CIES and the amount required by regulation to be credited to the General Fund is taken to the Collection Fund Adjustment Account and included as a reconciling item in the Movement in Reserves Statement.

The Balance Sheet includes the Council's share of the end of year balances in respect of council tax and NDR relating to arrears, impairment allowances for doubtful debts, overpayments and prepayments and appeals.

All debtor balances for the above that are past due are impaired because payments due under the statutory arrangements have not been made (fixed or determinable payments). The asset is written down and a charge made to the Financing and Investment Income and Expenditure line in the CIES. The impairment loss is measured as the difference between the carrying amount and the revised future cash flows.

Non-Domestic Rates Appeals

The Council will commission each year, an independent assessment at 31 March of the outstanding appeals lodged with the Valuation Office Agency (VOA). The assessment will review every individual appeal and estimate the likelihood of the appeal succeeding based on the category of appeal and previous appeal determinations.

g) Contingent Assets

A contingent asset arises where an event has taken place that gives the Council a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Council. Contingent assets are not recognised in the accounting statements; they are disclosed by way of a note to the accounts where it is probable that there will be an inflow of economic benefit or service potential.

h) Contingent Liabilities

A contingent liability arises where an event has taken place that gives the Council a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Council. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably. Contingent liabilities are not recognised in the accounting statements; they are disclosed in a note to the accounts.

i) Employee Benefits

Benefits Payable During Employment

Short term employee benefits are those due to be settled within 12 months of the year end. They include such benefits as salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars) for current employees and are recognised as an expense in the year in which employees render service to the Council. An accrual is made for the cost of holiday entitlements earned by employees but not taken before the year-end but which can be carried forward into the next financial year. The accrual is made at the salary rates applicable in the following accounting year, as this is the period in which the employee takes the benefit. The accrual is charged to the relevant service area of the Comprehensive Income and Expenditure Statement but then is reversed out through the Movement in Reserves Statement so that the annual leave is charged to revenue in the financial year in which the annual leave occurs.

Termination Benefits

Termination benefits are amounts payable as a result of a decision by the Council to terminate an officer's employment before the normal retirement date, or an officer's decision to accept voluntary redundancy in exchange for those benefits and are charged on an accruals basis to the appropriate service or, where applicable, to the Non Distributed Costs line in the Comprehensive Income and Expenditure Statement at the earlier of when the Council can no longer withdraw the offer of those benefits or when the Council recognises costs for a restructuring.

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund balance to be charged with the amount payable by the Council to the Pension Fund or pensioner in year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with accrued debits for the cash paid to the Pension Fund and pensioners and any such amounts payable but unpaid at the year end.

Post Employment Benefits

Employees of the Council are members of the Local Government Pension Scheme (LGPS), which is administered by Derbyshire County Council on behalf of Bolsover District Council. The scheme provides defined benefits to members (lump sums and pensions) earned as employees working for the Council.

The Local Government Pension Scheme

The Local Government Pension Scheme is accounted for as a defined benefits scheme:

- The liabilities of the Derbyshire County Council pension fund attributable to the Council are included in the Balance Sheet on an actuarial basis using the projected unit method i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc., and projections of projected earnings for current employees.
- Liabilities are measured using the projected unit method and discounted at the balance sheet date rate of return on high quality corporate bonds of equivalent term to the liabilities. The discount rate is the weighted average of 'spot yields' on AA rated corporate bonds.

The change in the net pension liability is analysed into the following components:

- Service cost comprising:
 - Current Service Cost – the increase in liabilities as a result of years of service earned this year. This is allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked.

- Past Service Cost – the increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years. These costs are debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non Distributed Costs.
- Interest Cost – the expected increase in the present value of liabilities during the year as they move one year closer to being paid. The cost is debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.
- Remeasurements comprising:
 - The Return on Plan Assets – excluding amounts included in net interest on the net defined benefit liability (asset) - charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
 - Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions - debited to the Pensions Reserve as Other Comprehensive Income and Expenditure.
- Contributions Paid to the County Pension Fund - cash paid as employer's contributions to the pension fund in settlement of liabilities. These are not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the General Fund balance to be charged with the amount payable by the Council to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are transfers to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year end. The negative balance that arises on the Pensions Reserve therefore measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flows, rather than as benefits are earned by employees.

Discretionary Benefits

The Council has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

j) Events After the Reporting Period

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statement of Accounts is authorised for issue. Two types of events can be identified:

- Those that provide evidence of conditions that existed at the end of the reporting period - the Statement of Accounts is adjusted to reflect such events.

- Those that are indicative of conditions that arose after the reporting period - the Statement of Accounts is not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial impact.

Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

k) Exceptional Items

Exceptional items are included in the cost of the service to which they relate or on the face of the Comprehensive Income and Expenditure Statement if that degree of prominence is necessary in order to give a fair presentation of the accounts. An adequate description of each exceptional item is given within the notes to the accounts.

l) Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected and do not give rise to a prior period adjustment.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Council's financial position or financial performance. Where a change is made, it is applied retrospectively by adjusting the opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the period.

m) Financial Instruments

The Council is required to recognise, measure, present and disclose information about any financial instruments. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Typical financial assets include bank deposits, trade receivables and other receivables, loans receivable and advances. Typical financial liabilities include trade payables and other payables, borrowings and financial guarantees. Non-exchange transactions, such as those relating to taxes and government grants, do not give rise to financial instruments.

Financial Liabilities

Financial liabilities are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and are carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. For most of the borrowings that the Council has, this means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest). Interest charged to the Comprehensive Income and Expenditure Statement is the amount payable for the year according to the loan agreement.

Financial Assets

Financial assets are classified based on a classification and measurement approach that reflects the business model for holding the financial assets and their cash flow characteristics.

There are three main classes of financial assets measured at:

- amortised cost
- fair value through profit or loss (FVPL), and
- fair value through other comprehensive income (FVOCI)

The Council's business model is to hold investments to collect contractual cash flows. Financial assets are therefore classified as amortised cost, except for those whose contractual payments are not solely payment of principal and interest.

Financial Assets Measured at Amortised Cost

Financial assets measured at amortised cost are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most of the financial assets held by the Council, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the Comprehensive Income and Expenditure Statement is the amount receivable for the year in the loan agreement.

When loans are made at less than market rates (a soft loan), a loss is recorded in the Comprehensive Income and Expenditure Statement (debited to the appropriate service) for the present value of the interest that will be foregone over the life of the instrument, resulting in a lower amortised cost than the outstanding principal. Interest is credited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement at a marginally higher effective rate of interest than the rate receivable from the organisation, with the difference serving to increase the amortised cost of the loan in the Balance Sheet. Statutory provisions require that the impact of soft loans on the General Fund balance is the interest receivable for the financial year.

Any gains and losses that arise on the de-recognition of an asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

Expected Credit Loss Model

The Council recognises expected credit losses on all of its financial assets held at amortised cost, either on a 12-month or lifetime basis. The expected credit loss model also applies to lease receivables and contract assets.

Impairment losses are calculated to reflect the expectation that the future cash flows might not take place because the borrower could default on their obligations. Credit risk plays a crucial part in assessing losses. Where risk has increased significantly since an instrument was initially recognised, losses are assessed on a lifetime basis. Where risk has not increased significantly or remains low, losses are assessed on the basis of 12-month expected losses.

A simplified approach can be used for certain financial assets under which impairment losses are automatically based on lifetime expected credit losses, removing the need to consider changes in credit risk since initial recognition and the possibility that the appropriate measure should be 12-month expected credit losses. The Council uses the simplified approach for trade receivables (debtors) held by the Council.

The Council is not allowed to recognise a loss allowance for expected credit loss where the counterparty for a financial asset is central government or a local authority (including parish) for which relevant statutory provisions prevent default.

Financial Assets Measured at Fair Value through Profit or Loss

Financial assets that are measured as FVPL are recognised on the Balance Sheet when the council becomes a party to the contractual provisions of a financial instrument and are initially measured and carried at fair value. Fair value gains and losses are recognised as they arise in the Surplus or Deficit on the Provision of Services.

The fair value measurements of the financial assets are based on the following techniques:

- instruments with quoted market prices - the market price.
- other instruments with fixed and determinable payments - discounted cash flow analysis.

- equity shares with no quoted market prices - an estimate based on what the Council would receive if it redeemed the shares.

The inputs to the measurement techniques are categorised in accordance with the following three levels:

- Level 1 inputs - quoted prices (unadjusted) in active markets for identical assets that the Council can access at the measurement date.
- Level 2 inputs - inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly.
- Level 3 inputs - unobservable inputs for the asset.

Any gains and losses that arise on the derecognition of the asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

n) Government Grants and Contributions

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the Council when there is reasonable assurance that:

- The Council will comply with the conditions attached to the payments; and
- The grants or contributions will be received.

Amounts recognised as due to the Council are not credited to the Comprehensive Income and Expenditure Statement until conditions attached to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset acquired using the grant or contribution are required to be consumed by the recipient as specified, or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the balance sheet as creditors (receipts in advance). When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants and contributions) or Taxation and Non Specific Grant Income (non ring fenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure it is posted to the Capital Grants Unapplied Reserve. Where it has been applied it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied Reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

o) Heritage Assets

Heritage assets are a distinct class of asset which are reported separately from property, plant and equipment and intangible assets.

There is a de-minimis level of £10,000 applied to Heritage Assets in line with the accounting policy on Property, Plant and Equipment. The Heritage Assets held by the Council are currently below the de-minimis level.

p) Intangible Assets

Expenditure on non-monetary assets that do not have a physical substance but are identifiable and controlled by the Council as a result of past events (for example computer software) are capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Council.

Internally generated assets are capitalised where it is demonstrable that the project is technically feasible and is intended to be completed (with adequate resources being available) and the Council will be able to generate future economic benefits or deliver service potential by being able to sell or use the asset. Expenditure is capitalised where it can be measured reliably as attributable to the asset and is restricted to that incurred during the development phase (research expenditure cannot be capitalised).

Intangible assets are initially measured at cost. Amounts are only re-valued where the fair value of the assets held by the Council can be determined by reference to an active market. In practice no intangible asset, held by the Council meets this criterion and they are therefore carried at amortised cost.

The depreciable amount of an intangible asset is amortised over its useful life to the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

Each intangible asset is tested for impairment each year to see if there is an indication that the asset may be impaired. Any losses recognised are posted to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. Any gain or loss arising from the disposal of an intangible fixed asset is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement.

Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and, for any sale proceeds in excess of £10,000, the Capital Receipts Reserve.

q) Interests in Companies and Other Entities

The Council has no material interests in any companies or other entities that have the nature of subsidiaries, associates or jointly controlled entities that would require it to prepare group accounts.

However, the Council has a joint venture in Dragonfly Developments Limited. This is being accounted for as a fair value through profit and loss financial asset. Group accounts are not being prepared based on materiality.

r) Jointly Controlled Operations and Jointly Controlled Assets

Jointly controlled operations are activities undertaken by the Council in conjunction with other operators that involve the use of assets and resources of the operators rather than the establishment of a separate entity. The Council recognises on its Balance Sheet the assets that it controls and the liabilities that it incurs and debits and credits the Comprehensive Income and Expenditure Statement with the share of expenditure it incurs and the share of income it earns from the operation.

Jointly controlled assets are items of property, plant or equipment that are jointly controlled by the Council and other operators, with the assets being used to obtain benefit for the operators. The joint venture does not involve the establishment of a separate entity. The Council accounts for only its share of the jointly controlled assets, the liabilities and expenses that it incurs on its own behalf or jointly with others in respect of its interest in the joint venture and income that it earns from the venture.

The Council has the following jointly controlled operations:

Internal Audit Services - with North East Derbyshire District Council and Chesterfield Borough Council

ICT Services - with North East Derbyshire District Council and Derbyshire Dales District Council

Environmental Health Services - with North East Derbyshire District Council

The Council has jointly controlled assets with Chesterfield Borough Council and North East Derbyshire District Council regarding the operation of a crematorium. The Council holds a share of the joint crematorium committee. The Council's share of the crematorium's assets and income and expenditure for 2021/22 is 15%, (2020/21 15%). On the basis of materiality, Bolsover District Council does not include any figures for the joint crematorium within the Statement of Accounts.

s) Inventories

Inventories are included in the Balance Sheet at the lower of cost and net realisable value.

t) Investment Property

Investment properties are those that are used solely to earn rentals and/or for capital appreciation. The definition is not met if the property is used in any way to facilitate the delivery of services or production of goods or is held for sale.

Investment properties are measured initially at cost and subsequently at fair value, being the price that would be received to sell such an asset in an orderly transaction between market participants at the measurement date. As a non-financial asset, investment properties are measured at highest and best use. Properties are not depreciated but are revalued annually according to market conditions at the year end. Gains and losses on revaluation are posted to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The same treatment is applied to gains and losses on disposal.

Rentals received in relation to investment properties are credited to the Financing and Investment Income line and result in a gain for the General Fund balance. However, revaluation and disposal gains and losses are not permitted by statutory arrangements to have an impact on the General Fund balance. The gains and losses are therefore reversed out of the General Fund balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and, for sale proceeds in excess of £10,000, to the Capital Receipts Reserve.

u) Leases

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee (The Council). All other leases are classified as operating leases.

Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification.

Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets.

The Council as Lessee

Finance Leases

Property, plant and equipment held under finance leases is recognised on the Balance Sheet at the commencement of the lease at its fair value measured at the lease inception. The asset recognised is matched by a liability for the obligation to pay the lessor.

Lease payments are apportioned between:

- a charge for the acquisition of the interest in the property, plant or equipment and applied to write down the lease liability;
- a finance charge (debited to the Finance and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement).

Property, plant and equipment recognised under finance leases is accounted for using the policies applied generally to such assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life (where ownership of the asset does not transfer to the Council at the end of the lease period).

The Council is not required to raise Council Tax to cover depreciation or revaluation and impairment losses arising on leased assets. Instead a prudent annual contribution is made from revenue funds towards the deemed capital investment in accordance with statutory requirements. Depreciation and revaluation and impairment losses are therefore substituted by a revenue contribution in the General Fund balance by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

Operating Leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense of the services benefitting from use of the leased property, plant or equipment. Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (for example if there is a rent-free period at the commencement of the lease).

The Council as Lessor

Finance Leases

The Council currently has no finance leases for property.

Operating Leases

Where the Council grants an operating lease over a property or an item of plant or equipment, the asset is retained on the Balance Sheet. Rental Income is credited to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Credits are made on a straight line basis over the life of the lease, even if this does not match the pattern of payments e.g. there is a premium paid at the start of the lease. Initial direct costs incurred in negotiating and arranging the lease are added to the carrying amount of the asset and charged as an expense over the lease term on the same basis as rental income.

v) Overheads and Support Services

The costs of overheads and support services are charged to directorates in the Comprehensive Income and Expenditure Statement in accordance with the Council's arrangements for accountability and financial performance.

w) Property, Plant and Equipment

Assets that have physical substance and are held for use in the production or supply of good or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as property, plant and equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be reliably measured. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (e.g. repairs and maintenance) is charged as an expense when it is incurred. A general de-minimis limit of £10,000 is applied to non-current assets.

Measurement

Assets are initially measured at cost, comprising purchase price and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Council does not capitalise borrowing costs incurred whilst assets are under construction.

The cost of assets acquired other than by purchase is deemed to be its fair value, unless the acquisition does not have commercial substance (i.e. it will not lead to a variation in the cash flows of the Council). If an asset is acquired via an exchange the cost of the acquisition is the carrying amount of the asset exchanged by the Council.

Donated assets are initially measured at fair value. The difference between fair value and any consideration paid is credited to the Taxation and Non Specific Grant Income line of the Comprehensive Income and Expenditure Statement, unless the donated asset has been made conditionally. Until all conditions are met the gain is held in the Donated Assets Account. Gains that are credited to the Comprehensive Income and Expenditure Statement are reversed out of the General Fund balance to the Capital Adjustment Account in the Movement in Reserves Statement.

Assets are then carried in the Balance Sheet using the following measurement bases:

- Infrastructure, community assets and assets under construction – historic cost;
- Dwellings – current value, determined using the basis of existing use value for social housing;
- Surplus assets – fair value, estimated at highest and best use from a market participant's perspective;
- All other assets – current value, determined as the amount that would be paid for the asset in its existing use.

Where there is no market based evidence of current value of an asset because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of current value.

Where non property assets that have short useful lives or low values, or both, depreciated historical cost is used as a proxy for current value.

Assets included in the Balance Sheet at current value are re-valued where there have been material changes in the value, but as a minimum every five years. Valuations are undertaken by a professionally qualified valuer.

Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains.

Where decreases in value are identified, they are accounted for as follows:

- Where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance, up to the value of the accumulated gains
- Where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line in the Comprehensive Income and Expenditure Statement

The Revaluation Reserve contains gains recognised since 1 April 2007, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment

Assets are assessed at each year end as to whether there is any indication that an asset may be impaired. If there is an indication of impairment, and it is deemed material, the recoverable amount of the asset is estimated to determine the impairment loss.

Where impairment losses are identified, they are accounted for as follows:

- Where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance, up to the value of the accumulated gains
- Where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement

Where an impairment loss is subsequently reversed, the reversal is credited to the relevant service line in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception exists for assets without a determinable finite useful life (i.e. freehold land) and assets that are not yet available for use (assets under construction).

Depreciation is calculated on the following bases:

- Land: Not depreciated;
- Buildings: Straight-line allocation over the life of the property;
- Vehicles, plant and equipment: Straight line allocation over the life of the asset;
- Infrastructure: Straight-line allocation over life of asset;
- Council dwellings: Straight-line allocation over the life of the property;
- Community assets (subject to exceptions): Not depreciated.

Items of property, plant and equipment are not depreciated until they become available for use (i.e. when the asset is in the location and condition necessary for it to be capable of operating in the manner intended by management). Depreciation ceases at the earlier of the date that items of property, plant and equipment are classified as held for sale and the date they are derecognised.

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable, based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

Where an item of Property, Plant and Equipment has major components whose costs are significant in relation to the total cost of the item, the components are depreciated separately. The Council deems "significant" to be 25% or more of the total cost of the asset. The Council also applies the following de minimis levels with regard to component accounting.

Components are not separately identified where:

- The useful life of the asset is less than 10 years
- The depreciation charge based on the life of the component would differ from that for the total asset by less than £10,000.
- The component life must be materially different to the main asset to be treated as a component.

For grouped assets such as Council Dwellings a practical level of componentisation has been applied which links to the work programmes carried out within the capital programme. An appropriate component life has been assigned to each of these components.

Disposals and Non-current Assets Held for Sale

When it becomes probable that an asset is to be sold it is reclassified as an Asset Held for Sale. The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to the fair value less costs to sell, the loss is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previous recognised losses in the Surplus or Deficit on Provision of Services. Depreciation is not charged on Assets Held for Sale.

To be classified as held for sale an asset must meet the following criteria:

- The asset must be available for immediate sale in its present condition subject to terms that are usual and customary for sales of such assets;
- The sale must be highly probable, the appropriate level of management must be committed to a plan to sell the asset and an active programme to locate a buyer and complete the plan must have been initiated;
- The asset must be actively marketed for sale at a price that is reasonable in relation to its current value;
- The sale should be expected to qualify for recognition as a completed sale within one year of the date of classification and action required to complete the plan should indicate that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn.

If assets no longer meet the criteria to be classed as Assets Held for Sale, they are reclassified back to non-current assets and valued at the lower of their carrying amount before they were classified as assets held for sale. They are adjusted for depreciation, amortisation or revaluations that would have been recognised had they not been classified as Held for Sale.

Assets that are abandoned or scrapped are not classified as Assets Held for Sale.

When an asset is disposed of or decommissioned, the carrying amount of the asset on the Balance Sheet is written off to the Comprehensive Income and Expenditure Statement, as part of the gain or loss on the sale of assets. Receipts from disposals are credited to the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts received for disposals, in excess of £10,000 are treated as capital receipts. A proportion of Housing receipts is payable to central government. The balance of receipts is credited to the Capital Receipts Reserve and can only be used for new capital investment or set aside to reduce the Council's underlying need to borrow. Receipts are appropriated to the Reserve from the General Fund balance in the Movement in Reserves Statement.

The gain or loss on the sale of assets is not a charge against Council Tax. Amounts are appropriated to the Capital Adjustment Account in the Movement in Reserves Statement.

x) Provisions

Provisions are made where an event has taken place that gives the Council a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that the Council becomes aware of the obligation and are measured at the best estimate available at the balance sheet date, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet. Estimated settlements are reviewed at the end of the financial year - where it becomes less than probable that a transfer of economic benefit will now be required (or lower settlement anticipated) the provision is reversed and credited back to the relevant service revenue account.

y) Reserves

The Council sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by transferring amounts out of the General Fund balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred it is charged to the relevant service in that year to score against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then transferred back into the General Fund balance in the Movement in Reserves Statement so that there is no net charge against Council Tax for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments, local taxation and retirement and employee benefits and do not represent usable resources for the Council.

z) Revenue Expenditure Funded from Capital under Statute

Expenditure incurred during the year that may be capitalised under statutory provisions but that does not result in the creation of a non-current asset has been charged as expenditure to the relevant service line in the Comprehensive Income and Expenditure Statement. Where the Council has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund balance to the Capital Adjustment Account then reverses out the amount charged so there is no impact on the level of Council Tax.

aa) Value Added Tax (VAT)

VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs. VAT receivable is excluded from income. Where the Council is unable to recover VAT it is charged to the appropriate service.

ab) Foreign Currency Translation

Where the Council has entered into a transaction denominated in a foreign currency, the transaction is converted into sterling at the exchange rate applicable on the date the transaction was effective. Where amounts in foreign currency are outstanding at the year-end, they are reconverted at the spot exchange rate at 31 March. Resulting gains or losses are recognised in the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

ac) Fair Value Measurement of non-financial assets

The Council measures some of its non-financial assets such as surplus assets and investment properties and some of its financial instruments at fair value at each reporting date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

- in the principal market for the asset or liability, or
- in the absence of a principal market, in the most advantageous market for the asset or liability.

The Council measures the fair value of an asset or liability using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

When measuring the fair value of a non-financial asset, the Council takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Council uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Inputs to the valuation techniques in respect of assets and liabilities for which fair value is measured or disclosed in the Council's financial statements are categorised within the fair value hierarchy, as follows:

- Level 1 - quoted prices (unadjusted) in active markets for identical assets or liabilities that the Council can access at the measurement date

- Level 2 - inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly
- Level 3 - unobservable inputs for the asset or liability.

ad) Segmental Analysis

The Council reports on the operation of its services with three directorates. All services of the Council fall into one of these directorates. The main service areas within each directorate are as follows:

Corporate Resources - Partnership team; Legal; Governance and Elections and Scrutiny; Procurement; Finance; Revenues and Benefits; Audit (client); ICT (client); Customer Services; Improvement Team; Leisure; Human Resources; Health and Safety; Payroll.

Development - Economic Development; Planning; Housing Revenue Account - Repairs; Property and Estates.

Environment and Enforcement - Housing Strategy; Environmental Health; Community Safety; Housing Revenue Account - Management; Streetscene; Emergency Planning.

Bolsover District Council

Audit & Corporate Overview Scrutiny Committee

15th February 2022

Ambition Plan Targets Performance Update – October to December 2021 (Q3 – 2021/22)

Report of the Information, Engagement & Performance Manager

Classification: This report is public

Report By: Kath Drury, Information, Engagement and Performance Manager

Contact Officer: Kath Drury, Information, Engagement and Performance Manager

PURPOSE / SUMMARY

To report the Quarter 3 outturns for the Council's Ambition targets 2020-2024

Out of the 31 targets:

- 19 (61%) are on track
- 1 (3%) continues to be affected by Covid 19
- 4 (12%) have been placed on alert (as unlikely to meet their outturns in 21/22)
- 7 (22%) achieved previously.

Out of the 48 performance indicators:

- 29 (60%) have a positive outturn
 - 5 (10%) have a negative outturn
 - 7 (15%) continue to be affected by Covid 19
 - 3 (6%) are within target
 - 4 (8%) do not have data available
-

REPORT DETAILS

1 Background

1.1 The attached appendices contain the performance outturn as of 31st December 2021.

2. Details of Proposal or Information

2.1 A summary of performance by Council Ambition aim is provided below:

2.2 Our Customers – Providing excellent and accessible services

- 10 targets in total
- 8 targets are on track
- 1 target has been placed on alert as it is unlikely to meet its intended outturn in 2021/22:
 - **CUS.07** - *Reduce average relet times for standard voids (council properties) to 20 calendar days by March 2021 and maintain thereafter*
- 1 target continues to be affected by Covid19 (CUS 09)

2.2 Our Environment – protecting the quality of life for residents and businesses, meeting environmental challenges and enhancing biodiversity

- 11 targets in total
- 5 targets are on track
- 3 targets have been placed on alert as they are unlikely to meet their intended outturns in 2021/22:
 - **ENV.03** - *Achieve a combined recycling and composting rate of 50% by March 2023.*
 - **ENV.06** - *Increase the number of fixed penalty notices issued for litter and dog fouling offences by 20% over 5 years (2023/24).*
 - **ENV.08** - *Bring 5 empty properties back into use per year through assistance and enforcement measures.*
- 3 targets achieved previously (ENV 07, ENV 09, ENV 10)

2.4 Our Economy – by driving growth, promoting the District and being business and visitor friendly

- 10 targets in total
- 6 targets are on track
- 4 target achieved previously (ECO 08, ECO 09, ECO 04, ECO 01)

2.6 A summary of supporting indicators by Council Ambition aim is provided below:

2.7 Our Customers

Out of the 28 performance indicators:

- 16 (57%) have a positive outturn
- 1 (3%) have a negative outturn
- 5 (18%) have been affected by Covid
- 2 (7%) indicators are within target
- 4 (14%) indicators do not have data available

2.8 Our Environment

Out of the 12 performance indicators:

- 9 (75%) have a positive outturn

- 2 (16%) have a negative outturn
- 1 (8%) indicator is within target

2.9 Our Economy

Out of the 8 performance indicators:

- 4 (50%) have a positive outturn
- 2 (25%) has a negative outturn
- 2 (25%) have been affected by Covid 19

2.10 Details have been provided in the appendices for those at exception including those affected by Covid19.

3 Reasons for Recommendation

- 3.1 Out of the 31 Council plan targets, 19 are on track (61%), 1 has been affected by Covid 19 (3%), 4 are on alert (12%), and 7 achieved previously (22%).
- 3.2 Out of the 48 service indicators, 29 have a positive outturn (60%), 5 have a negative outturn (10%), 7 have been affected by Covid 19 (15%), 3 are within target (6%) and data is not available for 4 (8%).
- 3.3 This is an information report to keep Members informed of progress against the Council Ambition targets and supporting indicators noting achievements and any areas of concern.

4 Alternative Options and Reasons for Rejection

- 4.1 Not applicable to this report as providing an overview of performance against agreed targets
-

RECOMMENDATIONS

1. That quarterly outturns against the Council Ambition 2020-2024 targets and relevant performance indicators be noted.
-

IMPLICATIONS

Finance and Risk: Yes No

Details:

On Behalf of the Section 151 Officer

Legal (including Data Protection): Yes No

Details:

On Behalf of the Solicitor to the Council

Staffing: Yes No

Details:

On behalf of the Head of Paid Service

DECISION INFORMATION

Decision Information	
Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: BDC: Revenue - £75,000 <input type="checkbox"/> Capital - £150,000 <input checked="" type="checkbox"/> NEDDC: Revenue - £100,000 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/> <input checked="" type="checkbox"/> Please indicate which threshold applies	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
District Wards Significantly Affected	None
Consultation: Leader / Deputy Leader <input type="checkbox"/> Cabinet / Executive <input type="checkbox"/> SAMT <input checked="" type="checkbox"/> Relevant Service Manager <input type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	Cabinet Members/SLT informed on route via the quarterly performance process Details: Ward Members

Links to Council Ambition (BDC)/Council Plan (NED) priorities or Policy Framework including Climate Change, Equalities, and Economics and Health implications.

All

DOCUMENT INFORMATION

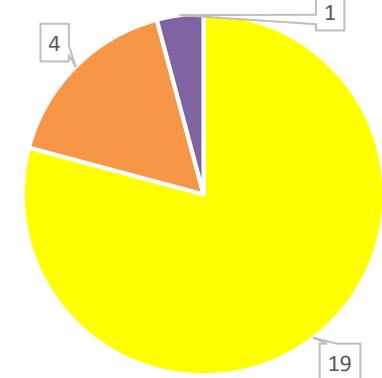
Appendix No	Title
1	Quarterly Performance Update for Q2 October to December 2021
2	Full list of Council Ambition Targets
Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)	
All details on the PERFORM system	

Appendix 2 - Council Ambition Performance Update Q3 – October to December 2021

Council Targets to deliver the Ambition 2020 – 2024

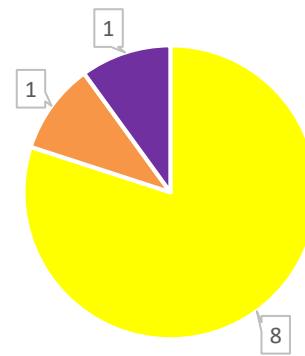
82

Council Targets (24 Targets)



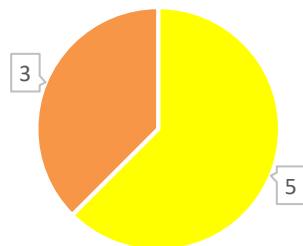
■ On Track ■ Alert ■ Covid Affected

Customers (10 Targets)



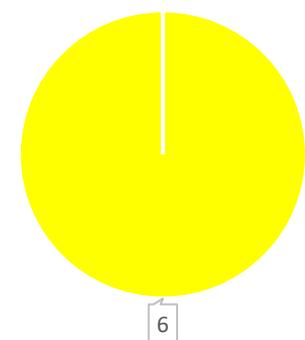
■ On Track ■ Alert ■ Covid Affected

Environment (8 Targets)



■ On Track ■ Alert

Economy (6 Targets)



Status Key

Target Status	Usage
On Track	The target is progressing well against the intended outcomes and intended date.
Achieved	The target has been successfully completed within the target date.
Alert	<ul style="list-style-type: none"> To reflect any target that does not meet the expected outturn for the reporting period (quarterly). The target is six months off the intended completion date and the required outcome may not be achieved. To flag annual targets within a council plan period that may not be met.
Covid Affected	The target has been affected by the Covid 19 Pandemic



Council plan targets achieved and by exception

Alert

CUS.07 - Reduce average relet times for standard voids (council properties) to 20 calendar days by March 2021 and maintain thereafter	Strategy and Development <i>Cllr Peake</i>	Alert	The current relet time for a standard void is 84 days. In addition to the operational improvements being made. A report is going to the Employment committee for a new post of Void Manager a post which for the first time would be responsible for the end to end process across both Housing Repairs & Management. This post will be focused on reviewing the current processes to ensure any delay is minimised and performance improved. Update note: Voids Manager post has been approved.
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ENV.03 - Achieve a combined recycling and composting rate of 50% by March 2023.	Resources <i>Cllr Watson</i>	Alert	Q3 (2021\22) performance is <u>estimated</u> based on Q3 2019\20 Waste Data Flow figures at 2,702 tonnes of recyclable\ compostable materials collected, equating to a combined recycling and composting rate of 43.8%. This will be updated when the actual figures become available from WDF January 2022.
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				<p>Q2 (2021\22) <u>Actual</u> recyclable\compostable material collected within this period was 4,205 tonnes as reported by way of Waste Data Flow, equating to a combined recycling\composting rate of 44.9%.</p> <p>This target is subject to seasonal variations however it is not expected to hit the target by March 2023. (Q2 (2021/22) actual highest outturn recorded during this plan period).</p> <p>A national revised UK strategy document is expected in March 2022 (deferred from March 2021 due to Covid). This will need to be taken into consideration when reviewing this target for 2023/24 together with the Council's ambitions post 2024.</p>
ENV.06 - Increase the number of fixed penalty notices issued for litter and dog fouling offences by 20% over a five year period (2024/25).	Resources <i>Cllr Watson</i>	Alert		2 FPNs issued this quarter. Cumulative the service has issued 10 FPNs and it remains unlikely that the annual target of 59 will be met. As reported previously this is as a result of covid restrictions and impact and resource issues.
ENV.08 - Bring 5 empty properties back into use per year through assistance and enforcement measures.	Strategy & Development <i>Cllr Peake</i>	Alert		<p>Through intervention from the Westlea working group, 2 long term empty properties are in the process of being brought back into use. The properties had previously been owned by a problematic landlord, who has sold them due to the enforcement action being taken by the Council, to improve the area.</p> <p>The Council has facilitated the sale of a long term empty property in Bolsover that has been causing problems for a number of years. It is expected that the sale will be complete by the end of March 2022 and the new owner plans to demolish it and rebuild, due to problems with the existing construction.</p>

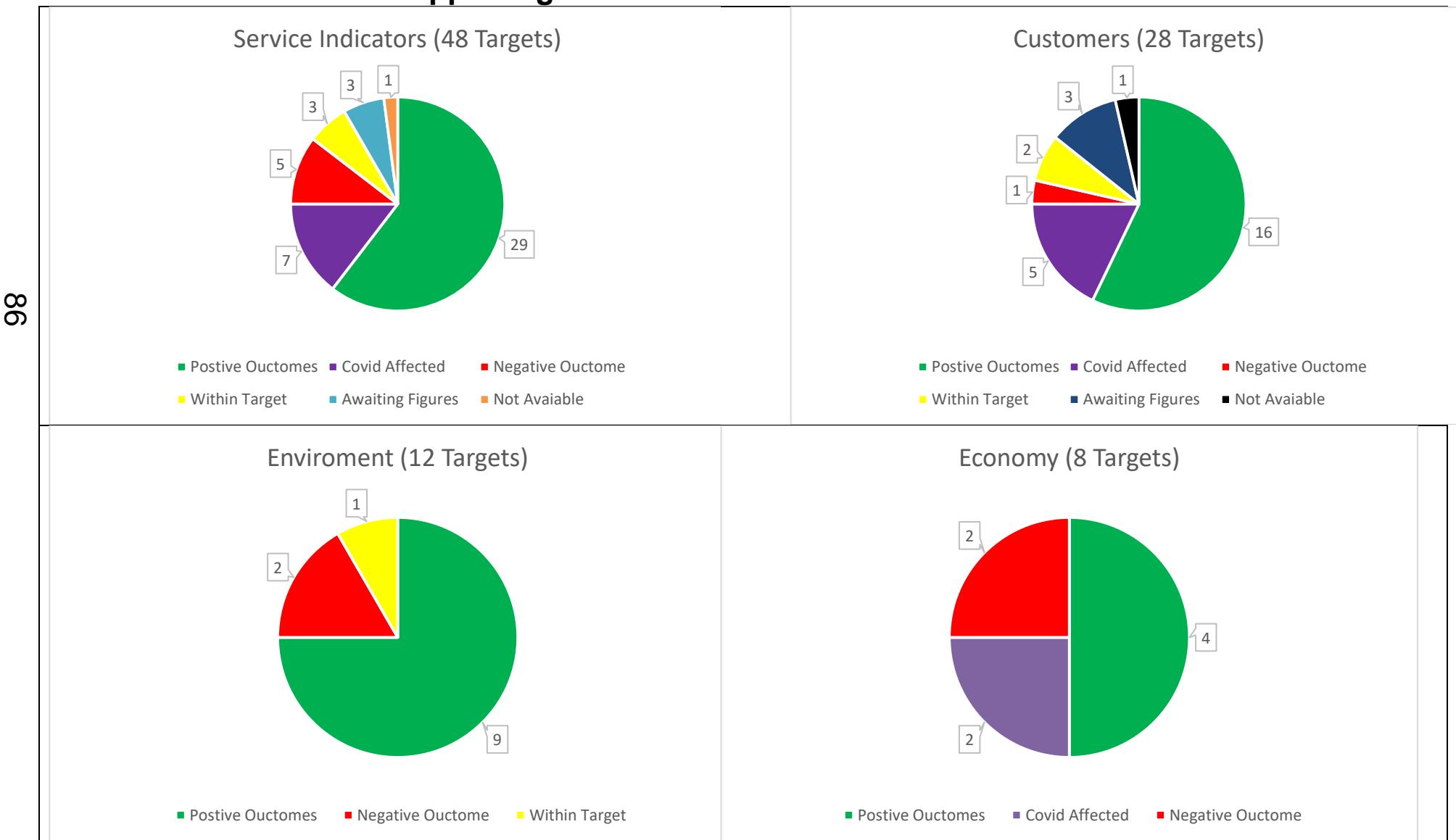
		The Council is in the process of pursuing an enforced sale on a long term empty property in Langwith that has been the subject of numerous complaints from local residents. There are substantial debts owed to the Council because of unpaid land charges and Council Tax and the proceeds from the sale will clear these. Action Housing will be commencing renovation work on a long term empty flat in Whitwell in April this year. The flat will be rented out as affordable housing. It had laid empty for more than 25 years and will therefore be welcome news for local residents.
To date – 2 long term properties brought back into use during 2021/22. Left on ‘alert’ due to the number however the progress and work at Westlea makes achieving this target more realistic.		

Covid Affected

CUS.09 - Increase participation/attendances in leisure, sport, recreation, health, physical and cultural activity by 3,000 per year.	Resources <i>Councillor Downes</i>	Covid Affected	The Go Active facility reopened fully on 19th July 2021 and outreach work commenced in schools and community sessions. To the end of Q3 we attracted 183,672 users to our sessions (against an original planned target of 264,750). Installation of new gym equipment and facility improvements would have affected the attendance figure in December. Covid restrictions in Q1 and Q2 will affect this target for 2021/22.
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Appendix 2 contains the full Ambition target listing

Performance indicators supporting the Council aims



Report finalised: 28/01/22

Our Customers – Providing excellent and accessible services

Customer Services	Q3 Outturn	Q4 Outturn	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q3 Target	Status
CUS 01. % external (incoming) telephone calls answered within 20 seconds	84%	89%	77%	65%	75%	75%	On / Above Target
CUS 02 - % customer enquiries dealt with at first point of contact (Quarterly)			94%	0%	93%	60%	Above Target

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Leisure	Q4 Outturn	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q3 Target	Status
LE 01 Number of people participating in Council leisure, sport, recreational, health, physical and cultural activity each year	0	46,372	74,230	65,532	88,250	Covid Affected
LE 02. Deliver a health intervention programme which provides 500 adults per year with a personal exercise plan via the exercise referral scheme	0	78	377	527	375	Above Target

Quarter	Value	Target	LE01 Number of people participating in Council leisure, sport, recreational, health, physical and cultural activity each year			
Q3	65,532	88,250	 	The Go Active facility reopened fully on 19th July 2021 and outreach work commenced in schools and community sessions. To the end of Q3 we attracted 183,672 users to our sessions		
Q2	74,230	88,250	 			

Performance	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q3 Target	Status	
CSI 19 % FOI/EIR requests responded to in 20 working days)	100%	100%	100%	95%		On/Above Target

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Governance (corporate customer standards and complaints)	Q3 Outturn	Q4 Outturn	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q3 Target	Status	
CSP 01. To provide 50% of all committee paperwork in a paperless manner by March 2022, and 85% by March 2023.	N/A	N/A	25%	25%		50		Awaiting figure
CSP 02. To respond to Members' ICT queries within 24 hours and resolve within 2 working days for a priority 1 request, 3 working days for a Priority 2 request and 5 working days for a priority 3 request.	N/A	N/A				90		Awaiting figure
CSP 03. To circulate a working draft of Minutes 3 working days following each meeting (5 working days for Informal Groups).	N/A	N/A	30%	23%		80%		Awaiting figure
CSP 11 % of Telephone calls answered within 20 seconds (Corporate) (Quarterly)	98%	99%	90	89%	92%	93%		Within Target
CSP 16 % written complaints responded to in 15 working days ((Quarterly))	95%	98%	96%	96%	99%	97%		On / Above Target

CSP 20 % written comments acknowledged within 3 working days (Quarterly)	100%	100%	100%	100%	100%	100%		On / Above Target
CSP 21 % Stage 3 complaints responded to in 20 working days (Quarterly)	89%	100%	100	100%	67%	100%		Below Target
CSP 23 Number of formal complaints (Stage 2) received per 10,000 population (Quarterly)	7.6	7.2	3.8	5.5	4.3	25		Below Target (Positive)

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Quarter	Value	Target	CSP 21 % Stage 3 complaints responded to in 20 working days (Quarterly)				
Q3	67%	100%		3 of the 6 of the Internal Review complaints received were responded to within 20 working days with 2 being slightly out of timescale and 1 outstanding but within timescale			
Q2	100%	100%					

Revenues and Benefits		Q4 Outturn	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q3 Target	Status	
Rs 06 - % Council Tax arrears collected		28%	8%	13.7%	19.4%	30%		Covid Affected
Rs 07 - % NNDR arrears collected		50.6%	-219.4%	7%	20.9%	40%		Covid Affected
Rs 09 - % Council Tax Collected		96%	96.17%	95.9%	94.7%	97.8%		Covid Affected
Rs 10- % Non-domestic Rates Collected		97%	73.30%	89.7%	90.5%	98.5%		Covid Affected
Rs 11- Benefit overpayments as a % of benefit awarded		2.64%	2.12%	2.65%	4.22%	6%		Below Target (Positive)
Rs 12- % Recovery of overpayments within the benefits system		59.29%	131.24%	54.06%	52.12%	17%		On/Above Target
Rs 20 - % Telephone Abandonment: Revenues		7.8%	4.9%	3%	1.8%	10%		Below Target (Positive)
Rs 21 - % Calls answered within 20 seconds: Revenues		68%	77.7%	80%	84.7%	65%		Above Target

Revenues and Benefits			Q4 Outturn	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q3 Target	Status	
Rs 22 - Telephone Abandonment: Benefits			4.3%	1.7%	1.5%	1.5%	3%		Below Target (Positive)
Rs 23 - % Calls answered within 20 seconds: Benefits			86.2%	93.5%	89.3%	94.2%	78%		On/Above Target
Rs 181 - Time taken to process Housing Benefit/Council Tax Benefit new claims and change events			3	3.6	4.2		14		Data not available until the end of Oct 21

Exceptions

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Quarter	Value	Target	Rs 06 - % Council Tax arrears collected			
Q3	19.4%	30%		Target not met due to the continued impact from COVID; initial restrictions on recovery action & subsequent delays to further recovery action stages. Also extended payment arrangements.		
Q2	13.7%	20%				

Quarter	Value	Target	Rs 07 - % NNDR arrears collected			
Q3	20.9 %	40%		Impact from COVID and businesses ability to pay. Also due to the previous hold on recovery action and the delay to further recovery action stages and court.		
Q2	7%	30%				

Quarter	Value	Target	Rs 09 - % Council Tax Collected			
Q3	94.7%	97.8%		Collection rates remain affected by COVID crisis; previous restricted recovery action and delays with court dates being available. Extended payment arrangements in place for many customers.		
Q2	95.9%	97.8%				

Quarter	Value	Target	RS 10 % Non-domestic Rates Collected					
Q3	90.5%	98.5%		Impact of COVID crisis; businesses unable to make payments, extended payment arrangements in place and delays to further recovery action/ court date. Some businesses more affected in 21/22 than the previous year due to the reduction in reliefs and grants				
Q2	89.7%	98.5%						

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Property Services and Housing Repairs		Q4 Outturn	Q1 Outturn	Q2 Outturn		Q3 Outturn	Q3 Target	Status
PS&HR 01. % of properties receiving gas appliance servicing within 12 months	100%	27.9%	56.1%		79.7%	75%		On/Above Target
PS&HR 02. Fit 100 wet rooms a year, cumulative target.	136	19	39		74	75		Within Target

Housing Management		Q4 Outturn	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q3 Target	Status
HOUS 01. 60% satisfaction with support received for clients experiencing domestic abuse	75%	68%	76%	66%	60%		On / Above Target
HOUS 02. 60% satisfaction with support received for clients receiving parenting support	100%	80%	100%	90%	60%		On / Above Target

Our Environment – protecting the quality of life for residents and businesses, meeting environmental challenges and enhancing biodiversity

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Environmental Health	Q4 Outturn	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q3 Target	Status
EH 01 - Percentage of noise complaints responded to within 3 working days.	88%	90%	82%	92%	90%	On/Above Target
EH02 - Percentage of complaints about licensable activities responded to within 3 working days.	100%	85%	96%	100%	90%	On/Above Target
EH03 - Percentage of high risk food interventions undertaken against programme (A, B and C rated premises)	89%	55%	169%	100%	100%	On/Above Target
EH04 - Percentage of business enquiries responded to within 3 working days.	89%	88%	96%	88%	90%	Within Target
EH 06. Number of fixed penalty notices issued for litter and dog fouling offences	N/A	N/A	2	2	23	Below Target
EH07 - Percentage of LA-IPPC(A20/LAPPC(Part B) processes inspected in accordance with risk rated inspection programme	100%	25%	100%	100%	100%	On/Above Target
EH09 - Enforcement visits to business premises to check compliance with waste arrangements	0	0	76	74	45	On/Above Target
EH 15. Percentage of headline improvement actions identified for implementation during the year that were implemented	N/A	N/A	0%	50%	75%	Below Target

Exceptions

Quarter	Value	Target	EH 06. Number of fixed penalty notices issued for litter and dog fouling offences
Q3	2	23	2 FPNs issued this quarter. Cumulative the service has issued 10 FPNs and it remains unlikely that the annual target of 59 will be met this year as an increase was not achievable within the Covid restrictions.

				The team is currently recruiting to two vacancies; with operational capacity 40% below establishment it has not been possible to 'over perform' to make up for the impact of Covid.
Q2	2	23		

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Quarter Value Target			EH 15. Percentage of headline improvement actions identified for implementation during the year that were implemented
Q3	50%	75%	23 headline improvement actions identified for completion by the end of the financial year (pending approval by AD). Of those, 11 have been completed, 5 are in progress and 5 are to be started. Those currently outstanding are on track to be completed by the end of the financial year
Q2	0%	50%	

Streetscene	Q4 Outturn	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q3 Target	Status
SS 01 Remove 95% of hazardous Fly Tipping within 24 hours of being reported	50%	100%	100%	100%	95%	
SS 02 Remove 95% of non-hazardous Fly Tipping within 5 working days of being reported	97%	98%	95%	97%	95%	
SS 03 Undertake Local Environmental Quality Surveys Detritus	12%	17%	16%	8%	12%	
SS 04 Undertake Local Environmental Quality Surveys Weeds	8%	2%	7%	3%	14%	

Our Economy – by driving growth, promoting the District and being business and visitor friendly

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Housing Management	Q4 Outturn	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q3 Target	Status
HOUS 03. Reduce the percentage of current rent arrears by 5% by early intervention	46%(+)	46%(+)	53%(+)	50%(+)	5%	Covid Affected
HOUS 04. Reduce the level of former tenants arrears by 5% through early intervention, monitoring and enforcement	12% (+)	15%(+)	20 %(+)	30 %(+)	5%	Covid Affected
HOUS 05. Achieve an average turnaround time of 20 working days for minor voids	120	100	89	84	20	Above target (negative)
HOUS 06. Achieve an average turnaround time of 30 working days for major voids	127	123	109	118	30	Above target (negative)

Exceptions

Quarter Value Target			HOUS 03. Reduce the percentage of current rent arrears by 5% by early intervention
Q3	50%	5%	<p>The baseline figure is £672,468.87 this was the arrears figure at 5th April 2020. The figure at the end of quarter 2 is £1,334,925.87 which is an increase of 50% on the baseline figure.</p> <p>The Covid19 pandemic has had a significant impact on our rent arrears and ability to recover arrears. Although tenants are expected to continue to pay their rent and arrears through the pandemic many of them have seen their circumstances change, either by job losses, lower earnings or reduced hours at work and they are now struggling to pay their rent. Many tenants will also be affected by the Universal credit uplift removal, the increase to energy prices and food prices.</p> <p>As we start to recovery from the Covid 19 Pandemic, legislation has been updated with the ban on evictions lifted from 1st June 2021. In addition the formal notice period to recover possession has been reduced from 6 months to 4 months in most circumstances. (Prior to the Pandemic this was 28 days)</p> <p>In April 2021 we wrote to every tenant setting out the rent balance, this generated contact and some arrangements were made. Where a tenant was on over 6 months arrears we actively sought to reach a</p>

				repayment agreement and this has had positive responses. Where arrangement has not been made we or despite numerous attempts there has been no contact we have started to serve Notices, the first step in legal action. The team have worked hard to work with tenants to signpost to support agencies and offered appropriate assistance. We continue to be supportive yet are now in a position to take enforcement action where it is reasonable and proportionate to do so
Q2	53%	5%		

Quarter Value Target				HOUS 04. Reduce the level of former tenants arrears by 5% through early intervention, monitoring and enforcement
95				The baseline figure is £398,781.11 the figure at the end of quarter three 2021 is £517,784.47 which is an increase of 30%. Since April 2020 we have collected £83,071.72 in former tenants arrears and we have had to write off £67,743.47 after our efforts to chase the outstanding debt has been unsuccessful, or through the death of the former tenant. In addition the FTA figure is always affected by the amount outstanding after a tenancy is terminated and during this financial year an extra £253,315.28 has been added to the FTA amount. This is higher than we would have expected as a result of not being able to actively enforce rent arrears during the pandemic The Covid19 pandemic has had a significant impact on our rent arrears and ability to recover arrears, including former tenants arrears. Although tenants are expected to continue to pay through the pandemic many of them have seen their circumstances change, either by job losses, lower earnings or reduced hours at work and they are now struggling to pay their rent. In April 2021 we wrote to every tenant setting out the rent balance, this generated contact and some arrangements were made. Where a tenant was on over 6 months arrears we actively sought to reach a repayment agreement and this has had positive responses and during Q1 the FTA officer was assisting with the arrears recovery process as outlined in indicator 03 but for Q2 they will be recommencing recovery of FTAs
Q3	30%	5%		

Q2	20%	5%		
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Quarter Value Target			HOUS 05. Achieve an average turnaround time of 20 working days for minor voids	
Q3 84 20			<p>The current relet time for a standard void is 84 days. In addition to the operational improvements being made. A report is going to the Employment committee for a new post of Void Manager a post which for the first time would be responsible for the end to end process across both Housing Repairs & Management. This post will be focused on reviewing the current processes to ensure any delay is minimised and performance improved. Update note: Voids Manager post approved.</p>	
Q2 89 20				

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Quarter Value Target			HOUS 06. Achieve an average turnaround time of 30 working days for major voids	
Q3 118 30			<p>Work is on-going to review the void processes and identify areas for improvement. Improved communication between The repairs team and lettings is having a positive effect and a number of areas are due to be discussed over the coming weeks.</p>	
Q2 109 30				

Planning	Q4 Outturn	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q3 Target	Status
PLA 157A Determining "Major" applications within target deadlines	100%	100%	100%	100%	70%	 On / Above Target
PLA 157B Determining "Minor" applications within target deadlines	100%	97.3%	100%	100%	80%	 On / Above Target
PLA 157C Determining "Other" applications within target deadlines	98.3%	96.3%	96%	99%	80%	 On / Above Target

Planning	Q4 Outturn	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q3 Target	Status
PLA 01. Determining 'Discharge of Condition' applications within national target deadlines and comparison with realtime performance (Exec EoT Agreements)	80%	70%	65%	96%	80%	 On / Above Target

Appendix 2 Full Ambition Target Listing by Aim

Status Key

Target Status	Usage
On Track	The target is progressing well against the intended outcomes and intended date.
Alert	<ul style="list-style-type: none"> To reflect any target that does not meet the expected outturn for the reporting period (quarterly). The target is six months off the intended completion date and the required outcome may not be achieved. To flag annual targets within a council plan period that may not be met.
Covid Affected	The target has been affected by the Covid 19 Pandemic

8 Aim: Our Customers – providing excellent and accessible services

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q3 2021/22 Progress Update	
CUS.01 - Measure customer satisfaction in all front facing service areas at least every two years on a rolling programme	Resources <i>Cllr McGregor</i>	On track	Environmental Health are currently running a survey measuring satisfaction with Food Safety inspections and this consultation ends on 15/01/23. Results will be reported at Q4. See CUS 08 for an update on the Star satisfaction survey.
CUS.02 - Improve the overall performance and usability of the website by achieving a minimum score of 90% using the Silktide* tool by Dec 2022.	Resources <i>Councillor Downes</i>	On track	The latest figures from Silktide show the following: Content - 88 (good); Accessibility - 82 (great); User Experience - 89 (good); Marketing - 87 (good). Please note that the scores continually change depending upon the pages and documents added. We are also in the midst of changing some accessibility issues that have been identified by the Cabinet Office.
CUS.03 - Ensure that at least 50% of transactions are made	Resources <i>Cllr Downes</i>	On track	Online Digital Transactions - 28,617 this is including Housing, Revenues, Voter Registrations and Planning online forms accessed via the website

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q3 2021/22 Progress Update	
through digital channels by Dec 2024			<p>Tel and Non Digital contact - 36,629 all staff assisted transactions</p> <p>Total contact transactions 65,246 = 44.49% via a digital method</p> <p>Overall 2021/22 = Non-Digital 120,931 Digital 96,915 = 44%</p>
CUS.04 - Work with partners to deliver the Sustainable Communities Strategy and publish an evaluation report annually	Strategy & Development <i>Cllr Dooley</i>	On track	<p>The annual review is now being developed with all Thematic Action Groups to collate the top 3 priorities within each group over the next 12 months.</p>
CUS.05 - Monitor performance against the corporate equality objectives and publish information annually	Resources <i>Cllr McGregor</i>	On track	<p>The second year review of the Council's Single Equality Scheme 2019-2023 has been approved at Executive and publicised internally and externally. A light touch review of the Equalities Monitoring Form has been undertaken and a refresh of the Access for All statement has started to ensure that it is still fit for purpose. The Ask Derbyshire website has been completely overhauled and is now fully accessible. We are in the process of consulting on Chamber accessibility at the Arc and the results will be available in the next month or so.</p>
CUS.06 - Prevent homelessness for more than 50% of people who are facing homelessness each year	Resources <i>Cllr Peake</i>	On track	<p>89 approaches from people facing homelessness. 42 cases prevented from becoming homeless (this includes 38 cases still open) Equates to 89% prevented</p>
CUS.07 - Reduce average relet times for standard voids (council properties) to 20 calendar days by March 2021 and maintain thereafter	Strategy and Development <i>Cllr Peake</i>	Alert	<p>The current relet time for a standard void is 84 days. In addition to the operational improvements being made. A report is going to the Employment committee for a new post of Void Manager a post which for the first time would be responsible for the end to end process across both Housing Repairs & Management. This post will be focused on reviewing the current processes to ensure any delay is minimised and performance improved.</p>

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q3 2021/22 Progress Update
CUS.08 - Maintain high levels of tenant satisfaction with council housing and associated services	Resources <i>Cllr Peake</i>	On Track <p>The Star survey has been carried out which cover all aspects of the Housing service both Housing Management and Repairs. The information has been collated and is being presented to Elected members soon. First indications suggest good levels of customer satisfaction</p> <p>All operatives still asking tenants to complete the questionnaire wherever comfortable. The new open housing reporting tool still not interfacing with pda data but IT are working on a solution. Data is being collated ready for when IT can extract it for reports.</p>
CUS.09 - Increase participation/attendance s in leisure, sport, recreation, health, physical and cultural activity by 3,000 per year.	Resources <i>Councillor Downes</i>	Covid Affected <p>The Go Active facility reopened fully on 19th July 2021 and outreach work commenced in schools and community sessions. To the end of Q3 we attracted 183,672 users to our sessions.</p>
CUS.10 - Deliver a health intervention programme which provides 500 adults per year with a personal exercise plan via the exercise referral scheme	Resources <i>Councillor Downes</i>	On Track <p>The health referral programme recommenced in May 2021 with restrictions and fully from 19th July 2021, to the end of quarter 3 we have seen 527 health referral clients start the programme. Above target.</p>

Aim: Our Environment – protecting the quality of life for residents and businesses, meeting environmental challenges and enhancing biodiversity

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q3 2021/22 Progress Update
<p>ENV.01 - Develop an externally facing climate change communication strategy targeting communities and stakeholders by October 2020 and deliver an annual action plan</p>	<p>Resources Cllr Dooley</p>	<p>On track</p> <p>October 2021 - Bolsover TV - 15 Oct: day in the life of a CAN ranger highlighting some of the work they do, 29 Oct: Pinxton air quality discussion Environment newsletter - Covered Clean Air Day, Eco Board company and tips on reducing plastic.</p> <p>November 2021 - Bolsover TV - 5 Nov: Half Acre Farm bulb planting, 12 November: Creswell Tree planting. Environment newsletter - Covered COP26, cutting down on meat, tips on reducing energy usage, tips on making Christmas low waste and reducing food waste</p> <p>December 2021 - Bolsover TV - 10 Dec: Bolsover Woodlands pop up shop, 17 Dec: Creswell Tree planting Environment newsletter - Covered World Soil Day, using reusable wrapping for Christmas presents, green Christmas presents and Veganuary.</p> <p>Social Media - used to support all of the above stories and to continue to drive traffic to the TV and newsletters. Website - Press releases written for the bigger of the above stories and included on the news page. In Touch - No In Touch newsletter for this quarter</p>
<p>ENV.02 Reduce the District Council's carbon emissions by - 100 tonnes CO2 in 20/21 - 125 tonnes CO2 in 21/22 - 200 tonnes CO2 in 22/23 - 300 tonnes CO2 in 23/24</p>	<p>Resources Cllr Dooley</p>	<p>On track</p> <p>Target transferred to new lead officer. Awaiting update</p>

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/Portfolio Holder		Q3 2021/22 Progress Update
ENV.03 - Achieve a combined recycling and composting rate of 50% by March 2023.	Resources <i>Cllr Watson</i>	Alert	<p>Q3 (2021\22) performance is estimated based on Q3 2019\20 Waste Data Flow figures at 2,702 tonnes of recyclable\compostable materials collected, equating to a combined recycling and composting rate of 43.8%. This will be updated when the actual figures become available from WDF January 2022.</p> <p>Q2 (2021\22) <u>Actual</u> recyclable\compostable material collected within this period was 4,205 tonnes as reported by way of Waste Data Flow, equating to a combined recycling\composting rate of 44.9%.</p>
ENV.04 - Sustain standards of litter cleanliness to ensure 96% of streets each year meet an acceptable level as assessed by Local Environment Quality Surveys (LEQS).	Resources <i>Cllr Watson</i>	On track	<p>Q3 (2021\22) LEQS's established 3% of streets and relevant land surveyed fell below grade B cleanliness standards representing 97% fell within the 96% target standard set.</p>
ENV.05 - Sustain standards of dog fouling cleanliness to ensure 98% of streets each year meet an acceptable level as assessed by Local Environment Quality Surveys (LEQS).	Resources <i>Cllr Watson</i>	On track	<p>Q3 LEQS's established 0% of streets and relevant land surveyed fell below grade B cleanliness standards and within the 2% target standard set.</p>
ENV.06 - Increase the number of fixed penalty notices issued for litter and dog fouling offences by 20% over 5 years (2023/24).	Resources <i>Cllr Watson</i>	Alert	<p>2 FPNs issued this quarter. Cumulative the service has issued 10 FPNs and it remains unlikely that the annual target of 59 will be met.</p>
ENV.08 - Bring 5 empty properties back into use per year through assistance and enforcement measures.	Strategy and Development <i>Cllr Peake</i>	Alert	<p>Through intervention from the Westlea working group, 2 long term empty properties are in the process of being brought back into use. The properties had previously been owned by a problematic landlord, who has sold them due to the enforcement action being taken by the Council, to improve the area.</p> <p>The Council has facilitated the sale of a long term empty property in Bolsover that has been causing problems for a number of years. It</p>

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q3 2021/22 Progress Update
		<p>is expected that the sale will be complete by the end of March 2022 and the new owner plans to demolish it and rebuild, due to problems with the existing construction.</p> <p>The Council is in the process of pursuing an enforced sale on a long term empty property in Langwith that has been the subject of numerous complaints from local residents. There are substantial debts owed to the Council because of unpaid land charges and Council Tax and the proceeds from the sale will clear these.</p> <p>Action Housing will be commencing renovation work on a long term empty flat in Whitwell in April this year. The flat will be rented out as affordable housing. It had laid empty for more than 25 years and will therefore be welcome news for local residents.</p>
ENV.11 - Resolve successfully 60% of cases following the issuing of a Community Protection Warning by 2024	Resources <i>Cllr Peake</i>	<p>Q3 - There has been no further CPWs served.</p> <p>Of the 28 CPWs served so far this year 22 (78%) have been a success, 4 have failed (14%), 1 was cancelled because the tenancy was terminated (4%) and 2 (7%) are within their monitoring period.</p> <p>The cases are continually monitored for the duration of the case (usually 12 months) and are only deemed to be failed if the case progresses to a Community Protection Notice (CPN).</p> <p>Combining those within their monitoring period (and the cancelled one) and the successful CPW the outturn is 85%.</p>

Aim: Our Economy – by driving growth, promoting the District and being business and visitor friendly

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q3 2021/22 Progress Update	
ECO.02 - Optimise business growth (as measured by gross Business Rates) by £2m by March 2023.	Resources <i>Cllr Moesby</i>	On track	Quarter 3 21/22: Outturn Q3 21/22 = £66,495,103, Baseline (Outturn 20/21) £65,350,671 = difference +£1,144,522, +1.75%
ECO.03 - Working with partners to bring forward employment and development opportunities at Coalite and Clowne Garden Village strategic sites by 2023.	Strategy & Development <i>Cllr Smyth</i>	On track	<p>Working with partners to bring forward employment and development opportunities at Coalite and Clowne Garden Village strategic sites by 2023.</p> <p>The former Coalite site is now ready for new buildings and at least one local business will be moving on to the site q1 or q2 2022/23 further speculative build outs will take place on plots 4, 5 and 6 in this calendar year.</p> <p>Clowne Garden Village is stalled pending agreement with the local highway authority on the technical engineering details in respect of the proposed highway improvements at the Treble Bob roundabout.</p>
ECO.05 - Annually review housing delivery in the district and facilitate delivery to meet the annual target of 272 new homes	Strategy & Development <i>Cllr Peake</i>	On track	Based on the latest quarterly information collected on major housing sites in relation to S106 Agreement monitoring, we are on track to meet the annual target.
ECO.06 - Work with partners to deliver an average of 20 units of affordable homes each year.	Strategy & Development <i>Cllr Peake</i>	On track	The final figure for affordable homes is collated and updated at year end. However, the Council is continuing to encourage developers to provide affordable housing on a number of sites and there are currently 191 affordable units that are in the process of being developed/committed to.
ECO.07 - Deliver 150 new homes through the Bolsover	Strategy & Development	On track	4 of the sites in Whitwell are now completed which have delivered 16 new homes. A further 21 homes are under construction on the remaining site in

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Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q3 2021/22 Progress Update
Homes Programme by March 2024	Cllr Peake	Whitwell. Planning permission has been received for a further 19 homes in Whaley Thorns with an additional 5 sites in the planning process.
ECO.10 - Working with partners to grow the visitor economy, the number of tourists and the amount of tourism spending in the District by 2023. Q1	Strategy & Development Cllr Downes	<p>Working with partners to grow the visitor economy, the number of tourists and the amount of tourism spending in the District by 2023</p> <p>Interviews for the new visitor economy post will be held in January and depending on notice periods, the successful candidate should be in post by the start of Q1 2022/23</p> <p>Work funded by the Welcome Back Fund is ongoing – this work includes a package of events in Bolsover and work to support 'Visit Bolsover' branding and website.</p> <p>A package has been agreed with Visit Peak District and Derbyshire to gain more exposure for leisure and hospitality businesses in the District.</p> <p>Work is starting on planning events for the queen's jubilee</p>

Bolsover District Council

Audit and Corporate Overview Scrutiny Committee

15th February 2022

Scrutiny Committee Work Programme 2021/22

Report of the Scrutiny & Elections Officer

Classification: This report is public.

Report By: Scrutiny & Elections Officer

Contact Officer: Joanne Wilson, joanne.wilson@bolsover.gov.uk

PURPOSE / SUMMARY

- To provide members of the Scrutiny Committee with an overview of the meeting programme of the Committee for 2021/22.
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REPORT DETAILS

1 Background (*reasons for bringing the report*)

- 1.1 The main purpose of the report is to inform members of the meeting programme for the year 2021/22 and planned agenda items (Appendix 1).
- 1.2 This programme may be subject to change should additional reports/presentations be required, or if items need to be re-arranged for alternative dates.
- 1.3 Review Scopes submitted will be agreed within Informal Session in advance of the designated meeting for Member approval to ensure that there is sufficient time to gather the information required by Members and to enable forward planning of questions.
- 1.4 Members may raise queries about the programme at the meeting or at any time with the Scrutiny & Elections Officer should they have any queries regarding future meetings.
- 1.5 All Scrutiny Committees are committed to equality and diversity in undertaking their statutory responsibilities and ensure equalities are considered as part of all Reviews. The selection criteria when submitting a topic, specifically asks members to identify where the topic suggested affects particular population groups or geographies.

- 1.6 The Council has a statutory duty under s.149 Equality Act 2010 to have due regard to the need to advance equality of opportunity and to eliminate discrimination.
- 1.7 As part of the scoping of Reviews, consideration is given to any consultation that could support the evidence gathering process.

2. Details of Proposal or Information

- 2.1 Attached at Appendix 1 is the meeting schedule for 2021/22 and the proposed agenda items for approval/amendment.

3 Reasons for Recommendation

- 3.1 This report sets the formal Committee Work Programme for 2021/22 and the issues identified for review.
- 3.2 The Scrutiny Programme enables challenge to service delivery both internally and externally across all the Council Ambitions.
- 3.3 The Scrutiny functions outlined in Part 3.6(1) of the Council's Constitution requires each Scrutiny Committee to set an annual work plan.

4 Alternative Options and Reasons for Rejection

- 4.1 There is no option to reject the report as the Scrutiny functions outlined in Part 3.6(1) of the Council's Constitution requires each Scrutiny Committee to set an annual work plan.
-

RECOMMENDATIONS

1. That Members review this report and the Programme attached at Appendix 1 for approval and amendment as required. All Members are advised to contact the Scrutiny & Elections Officer should they have any queries regarding future meetings.
-

IMPLICATIONS

Finance and Risk: Yes No

Details:

None from this report.

On Behalf of the Section 151 Officer

Legal (including Data Protection): Yes No

Details:

In carrying out scrutiny reviews the Council is exercising its scrutiny powers as laid out in s.21 of the Local Government Act 2000 and subsequent legislation which added to/amended these powers e.g. the Local Government and Public Involvement in Health Act 2007.

On Behalf of the Solicitor to the Council

Staffing: Yes No

Details:

None from this report.

On behalf of the Head of Paid Service

DECISION INFORMATION

Decision Information	
Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: BDC: Revenue - £75,000 <input type="checkbox"/> Capital - £150,000 <input checked="" type="checkbox"/> NEDDC: Revenue - £100,000 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/> <input checked="" type="checkbox"/> Please indicate which threshold applies	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
District Wards Significantly Affected	N/A
Consultation: Leader / Deputy Leader <input type="checkbox"/> Cabinet / Executive <input type="checkbox"/> SAMT <input type="checkbox"/> Relevant Service Manager <input type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	Yes Details: Committee Members

Links to Council Ambition (BDC)/Council Plan (NED) priorities or Policy Framework including Climate Change, Equalities, and Economics and Health implications.

All

DOCUMENT INFORMATION

Appendix No	Title
1.	Work Programme 2021/22
Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)	
Previous versions of the Committee Work Programme.	

Audit & Corporate Overview Scrutiny Committee

Work Programme 2021/22

Formal Items – Report Key

Treasury Management	Capital	Borrowing & Investment	Budget Monitoring	Audit/Risk	Performance	Update from Scrutiny Chairs

Date of Meeting	Items for Agenda	Lead Officer
27 July 2021, 2pm	• Budget Monitoring Report – Financial Outturn 2020/21	Head of Finance & Resources/ S151 Officer
	• Annual Corporate Debt Monitoring Performance Report 2020/21	Head of Finance & Resources/ S151 Officer
	• Budget Monitoring Report – Quarter 1 – April to June 2021	Head of Finance & Resources/ S151 Officer
	• Strategic Risk Register and partnership arrangements	Director of Corporate Resources
	• Report of Internal Audit – Summary of progress on the Internal Audit Plan	Internal Audit Consortium Manager
	• Implementation of Internal Audit Recommendations	Internal Audit Consortium Manager
	• Internal Audit Consortium Annual Report 2020/21	Internal Audit Consortium Manager
	• Report of Internal Audit – Internal Audit Plan 2021/22	Internal Audit Consortium Manager
	• Results of the External Review of Internal Audit	Internal Audit Consortium Manager
	• Audit & Corporate Overview Scrutiny Committee Work Programme 2021/22 – Approval of Programme	Scrutiny & Elections Officer
14 September 2021, 2pm	• Corporate Ambitions Performance Update – April to June 2021 (Q1 – 2021/22)	Information, Engagement and Performance Manager
	• Report to those charged with Governance – Mazars Audit Completion report	Mazars
	• BDC Statement of Accounts 2020/21	Head of Finance & Resources/ S151 Officer

Date of Meeting	Items for Agenda	Lead Officer
	<ul style="list-style-type: none"> Assessment of Going Concern Status 	Head of Finance & Resources/ S151 Officer
	<ul style="list-style-type: none"> Report of Internal Audit – Summary of progress on the Internal Audit Plan 	Internal Audit Consortium Manager
	<ul style="list-style-type: none"> Review of the Internal Audit Charter 	Internal Audit Consortium Manager
	<ul style="list-style-type: none"> Annual Corporate Governance Statement and Local Code of Corporate Governance 	Head of Corporate Governance/Monitoring Officer
	<ul style="list-style-type: none"> Audit & Corporate Overview Scrutiny Committee Work Programme 2021/22 	Scrutiny & Elections Officer
	<ul style="list-style-type: none"> Update from Scrutiny Chairs (Verbal report) <i>POSTPONED</i> 	Scrutiny & Elections Officer
25 November 2021, 10am	<ul style="list-style-type: none"> Procurement Strategy 	Assistant Director of Finance and Resources – Chief Financial Officer/ Procurement Manager
	<ul style="list-style-type: none"> Budget Monitoring Report – Quarter 2 – July to September 2021 	Assistant Director of Finance and Resources – Chief Financial Officer
	<ul style="list-style-type: none"> Revised Budgets 2021/22 	Assistant Director of Finance and Resources – Chief Financial Officer
	<ul style="list-style-type: none"> Setting of Council Tax 2022/23 	Assistant Director of Finance and Resources – Chief Financial Officer
	<ul style="list-style-type: none"> • 	
	<ul style="list-style-type: none"> Strategic Risk Register and partnership arrangements 	Executive Director of Resources
	<ul style="list-style-type: none"> Corporate Ambitions Performance Update – July to September 2021 (Q2 – 2021/22) 	Information, Engagement and Performance Manager
	<ul style="list-style-type: none"> Audit & Corporate Overview Scrutiny Committee Work Programme 2021/22 	Scrutiny & Elections Officer
20 January 2022, 2pm	<ul style="list-style-type: none"> Report of External Auditor – Auditor's Annual Report 2020/21 	Assistant Director of Finance and Resources – Chief Financial Officer/ Mazars
	<ul style="list-style-type: none"> Report of External Auditor - External Audit Progress Report 	Assistant Director of Finance and Resources – Chief Financial Officer/ Mazars

Date of Meeting	Items for Agenda	Lead Officer
12	• Treasury Management Briefing	Assistant Director of Finance and Resources – Chief Financial Officer and Arlingclose
	• Proposed Budget – Medium Term Financial Plan 2021/22 to 2024/25	Assistant Director of Finance and Resources – Chief Financial Officer
	• Treasury Management Strategy	Assistant Director of Finance and Resources – Chief Financial Officer
	• Capital Strategy	Assistant Director of Finance and Resources – Chief Financial Officer
	• Corporate Investment Strategy	Assistant Director of Finance and Resources – Chief Financial Officer
	• Audit & Corporate Overview Scrutiny Committee Work Programme 2021/22	Scrutiny & Elections Officer
	• Update from Scrutiny Chairs (Verbal report)	Scrutiny & Elections Officer
15 February 2022, 2pm	• Report of Internal Audit – Summary of progress on the Internal Audit Plan	Internal Audit Consortium Manager
	• Implementation of Internal Audit Recommendations	Internal Audit Consortium Manager
	• External Review of Internal Audit – Action Plan Progress	Internal Audit Consortium Manager
	• Audit & Corporate Overview Committee – Self-assessment for effectiveness	Assistant Director of Finance and Resources – Chief Financial Officer
	• Accounting Policies 2021/22	Assistant Director of Finance and Resources – Chief Financial Officer
	• Corporate Ambitions Performance Update – October to December 2021 (Q3 – 2021/22)	Information, Engagement and Performance Manager
	• Audit & Corporate Overview Scrutiny Committee Work Programme 2021/22	Scrutiny & Elections Officer
26 April 2022, 10am	• Report of Internal Audit – Internal Audit Plan 2022/23	Internal Audit Consortium Manager
	• Audit & Corporate Overview Scrutiny Committee Work Programme 2021/22	Scrutiny & Elections Officer

Date of Meeting	Items for Agenda	Lead Officer
26 May 2022, 10am	<ul style="list-style-type: none">• Corporate Ambitions Performance Update – January to March 2022 (Q4 – 2021/22)	Information, Engagement and Performance Manager
	<ul style="list-style-type: none">• Report of Internal Audit – Internal Audit Plan 2022/23	Internal Audit Consortium Manager
	<ul style="list-style-type: none">• Report of Internal Audit – Summary of progress on the Internal Audit Plan	Internal Audit Consortium Manager
	<ul style="list-style-type: none">• CIPFA Fraud and Corruption Tracker Survey 2021	Internal Audit Consortium Manager
	<ul style="list-style-type: none">• Audit & Corporate Overview Scrutiny Committee Work Programme 2021/22	Scrutiny & Elections Officer