

The Arc
High Street
Clowne
S43 4JY

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

Contact: Tom Scott
E-mail: tom.scott@bolsover.gov.uk
Phone: 01246 217045

Wednesday 18th May 2022

Dear Councillor

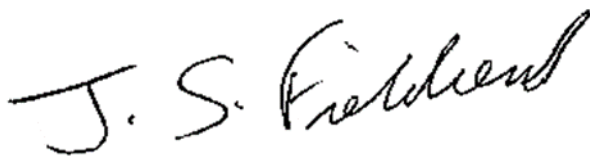
AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE

You are hereby summoned to attend a meeting of the Audit & Corporate Overview Scrutiny Committee of the Bolsover District Council to be held at the Council Chamber, The Arc, Clowne on Thursday, 26th May, 2022 at 10:00 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 onwards.

Yours faithfully



Solicitor to the Council & Monitoring Officer



Bolsover
District Council

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

**If you require this agenda in large print
or another format please call us on 01246 217753**

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**

***Thursday, 26th May, 2022 at 10:00 hours taking place at the Council Chamber, The Arc,
Clowne***

Item No.		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 26 th April 2022	4 - 7
5.	List of Key Decisions and items to be considered in private <i>(Members should contact the officer whose name appears on the List of Key Decisions for any further information. NB: If Members wish to discuss an exempt report under this item, the meeting will need to move into exempt business and exclude the public in accordance with the Local Government (Access to Information) Act 1985 and Local Government Act 1972, Part 1, Schedule 12a for that part of the meeting only).</i>	8
6.	Audit & Corporate Overview Scrutiny Committee Work Programme 2022/23	9 - 16
7.	Report of External Audit (Mazars)	17 - 48
8.	Member Training 2022/23 - Member Discussion Verbal item	

9.	Corporate Ambitions Performance Update - January to March 2022 (Q4 - 2022/23)	49 - 78
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AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE

Minutes of a meeting of the Audit and Corporate Overview Scrutiny Committee of the Bolsover District Council held in the Council Chamber on Tuesday 26th April 2022 at 1000 hours.

PRESENT:-

Councillor Tom Munro in the Chair

Councillors Donna Hales, Chris Kane, Graham Parkin, Peter Roberts and Co-opted Member Ruth Jaffray.

Also in attendance at the meeting was Councillor David Downes (Portfolio Holder – Leisure and Tourism) and Councillor Clive Moesby (Portfolio Holder – Finance).

Officers:- Theresa Fletcher (Assistant Director of Finance & Resources/Section 151 Officer), Jenny Williams (Head of the Internal Audit Consortium), Joanne Wilson (Scrutiny & Elections Officer) and Tom Scott (Governance Officer).

ACO67-21/22 APOLOGIES

An apology for absence was received on behalf of Councillor Tom Kirkham.

ACO68-21/22 URGENT ITEMS OF BUSINESS

There were no urgent items of business to consider.

ACO69-21/22 DECLARATIONS OF INTEREST

There were no declarations of interest made.

ACO70-21/22 MINUTES - 20TH JANUARY 2022

The Governance Officer advised Members of further clarification sought in relation to Minute No. ACO52-21/22 of the last meeting held on 20th January 2022

In response to a question raised by Councillor David Dixon relating to assessment of risk, the Principal Accountant replied: *“We look at risk on a case-by-case basis depending on what it is. We may ask Arlingclose for their opinion and will discuss it with the relevant officers, before feeding back to officers and Members for consideration.”*

Moved by Councillor Peter Roberts and seconded by Councillor Donna Hales

RESOLVED that subject to the above amendment to Minute No. ACO52-21/22, the Minutes of an Audit and Corporate Overview Scrutiny Committee held on 20th January 2022 be approved as a correct record.

ACO71-21/22 MINUTES - 15TH FEBRUARY 2022

Moved by Councillor Tom Munro and seconded by Councillor Graham Parkin

AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE

RESOLVED that the Minutes of an Audit and Corporate Overview Scrutiny Committee held on 15th February 2022 be approved as a correct record.

ACO72-21/22 LIST OF KEY DECISIONS AND ITEMS TO BE CONSIDERED IN PRIVATE

Committee considered the List of Key Decisions and items to be considered in private document.

The Scrutiny & Elections Officer advised the meeting that 'Disposal of Commercial Property at Bramley Vale' was the only key decision on the list published on 14th April 2022.

RESOLVED that the List of Key Decisions and items to be considered in private document be noted.

ACO73-21/22 INTERNAL AUDIT PLAN 2022/23

Committee considered a report in relation to the Internal Audit Plan for 2022/23.

The Head of the Internal Audit Consortium explained that she was proposing not to look at housing rents or payroll this year, as both received substantial assurance in 2021/22. The plan was risk based and would allow the Head of the Internal Audit Consortium to provide an annual opinion on the governance, risk and control arrangements in place. It was noted that the plan was provisional and could be revised if any significant new risks emerged.

The Head of the Internal Audit Consortium informed Members that Internal Audit's remit had changed significantly in recent years and now had a much greater focus on risk and governance in addition to financial controls.

Committee was also informed that the NEDDC Senior Internal Auditor had recently left and recruitment for a Senior Auditor in advance of the retirement of the post holder at Bolsover District Council was taking place. The Head of the Internal Audit Consortium informed Members that the recruitment of experienced Auditors was a national issue for internal and external audit.

Moved by Councillor Graham Parkin and seconded by Councillor Donna Hales

RESOLVED (1) the Internal Audit Plan for 2022/23 be agreed,
(2) that the provisional plan may need adjusting and prioritising in the light of any emerging risks / staff shortages be noted.

(Head of the Internal Audit Consortium)

ACO74-21/22 SUMMARY OF PROGRESS ON THE 2021/22 INTERNAL AUDIT PLAN

Committee considered a report which provided progress in respect of the 2021/22

AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE

Internal Audit Plan.

The Head of the Internal Audit Consortium explained that the 2021/22 Internal Audit Annual Report would be presented to Committee for their consideration at its meeting on 26th July 2022.

Moved by Councillor Tom Munro and seconded by Councillor Chris Kane

RESOLVED that the summary of progress on the 2021/22 internal audit plan report be noted.

(Head of the Internal Audit Consortium)

ACO75-21/22 COMMITTEE SELF-ASSESSMENT ACTION PLAN

Committee considered a report in relation to an action plan which had arisen from the self-assessment undertaken by the Committee at its meeting held on 15th February 2022.

Committee had utilised CIPFA's self-assessment of good practice that was included within the CIPFA document 'Audit Committees Practical Guidance for Local Authorities and Police 2018 Edition'.

The Section 151 Officer explained that Issue 4 in the action plan "*The membership of the committee has not been assessed against the core knowledge and skills framework*" required immediate action from Members. Appendix 2 to the Action Plan included a guidance document on knowledge and skills for Audit Committee Members.

Members agreed to amend the second recommendation in the report from '2023' to '2022/23' to enable the action plan reporting to begin earlier.

Moved by Councillor Graham Parkin and seconded by Councillor Donna Hales

RESOLVED that (1) the reviewed self-assessment action plan be approved;

(2) progress against the action plan be reported back to Committee periodically during 2022/2023;

(3) Members review their knowledge and skills in relation to the framework at Appendix 2, and report back to a future meeting;

(4) a further self-assessment be undertaken at the end of the calendar year.

(Section 151 Officer)

ACO76-21/22 AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE WORK PROGRAMME 2021/22

Committee considered the remainder of their work programme for 2021/22.

The Chair requested that an item be added to the work programme for the meeting on 26th May 2022, to allow Members to discuss their Audit training requirements.

AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE

Councillor Peter Roberts asked if potential Audit training would be carried out virtually and if all Scrutiny Members would be invited to receive it. The Chair explained that different methods of delivery would have to be considered and he agreed that Audit training should be provided to all Scrutiny Members.

RESOLVED that the Work Programme 2021/22 be noted.

(Scrutiny & Elections Officer)

The meeting concluded at 1030 hours.



List of Key Decisions and items to be considered in private

The latest version of the Forward Plan can be found here:

<https://committees.bolsover.gov.uk/mgListPlans.aspx?RPId=1147&RD=0&bcr=1>

Members should contact the officer whose name appears on the List of Key Decisions for any further information.

NB: If Members wish to discuss an exempt report under this item, the meeting will need to move into exempt business and exclude the public in accordance with the Local Government (Access to Information) Act 1985 and Local Government Act 1972, Part 1, Schedule 12a for that part of the meeting only.

Bolsover District Council

Meeting of the Audit & Corporate Overview Scrutiny Committee on 26 May 2022

Agreement of the Scrutiny Committee Work Programme 2022/23

Report of the Scrutiny & Elections Officer

Classification	This report is Public
Report By	Joanne Wilson, Scrutiny & Elections Officer, 01246 242385, joanne.wilson@bolsover.gov.uk
Contact Officer	Joanne Wilson, Scrutiny & Elections Officer, 01246 242385, joanne.wilson@bolsover.gov.uk

PURPOSE/SUMMARY OF REPORT

- To provide members of the Scrutiny Committee with an overview of the meeting programme of the Committee for 2022/23.

REPORT DETAILS

1. Background

- 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.

RECOMMENDATION(S)

- 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

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: Revenue - £75,000 <input type="checkbox"/> Capital - £150,000 <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	No
Is the decision subject to Call-In? <i>(Only Key Decisions are subject to Call-In)</i>	No
District Wards Significantly Affected	N/A
Consultation: Leader / Deputy Leader <input type="checkbox"/> Executive <input type="checkbox"/> SLT <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: Customers, Economy and Environment.

All

DOCUMENT INFORMATION	
Appendix No	Title
1.	ACOSC Work Programme 2022/23

Background Papers
<i>(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 Executive you must provide copies of the background papers).</i>
Previous versions of the Committee Work Programme.

Rpttemplate/BDC/040222

Audit & Corporate Overview Scrutiny Committee

Work Programme 2022/23

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
Thursday 26 May 2022, 10am 13	• Report of External Audit	Mazars
	• Member Training 2022/23 – Member Discussion	Feedback from Committee Members on training requirements
	• Corporate Ambitions Performance Update – January to March 2022 (Q4 – 2022/23)	Information, Engagement and Performance Manager
	• Audit & Corporate Overview Scrutiny Committee Work Programme 2022/23 – Approval of Programme	Scrutiny & Elections Officer
Tuesday 26 July 2022, 10am	• Budget Monitoring Report – Financial Outturn 2021/22	Assistant Director of Finance and Resources – Chief Financial Officer
	• Annual Corporate Debt Monitoring Performance Report 2021/22	Assistant Director of Finance and Resources – Chief Financial Officer
	• Budget Monitoring Report – Quarter 1 – April to June 2022/23	Assistant Director of Finance and Resources – Chief Financial 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
	• Internal Audit Consortium Annual Report 2021/22	Internal Audit Consortium Manager
	• Audit & Corporate Overview Scrutiny Committee Work Programme 2022/23	Scrutiny & Elections Officer
Tues 13 Sept 10am	• Report to those charged with Governance – Mazars Audit Completion report	Mazars
	• Report of Internal Audit – Summary of progress on the Internal Audit Plan	Internal Audit Consortium Manager

Date of Meeting	Items for Agenda	Lead Officer
14	<ul style="list-style-type: none"> Implementation of Internal Audit Recommendations 	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"> BDC Statement of Accounts 2021/22 	Assistant Director of Finance and Resources – Chief Financial Officer
	<ul style="list-style-type: none"> Assessment of Going Concern Status 	Assistant Director of Finance and Resources – Chief Financial Officer
	<ul style="list-style-type: none"> Scrutiny Annual Report – Approval of Audit & Corporate Overview section 	Assistant Director of Finance and Resources – Chief Financial Officer/ Scrutiny & Elections Officer
	<ul style="list-style-type: none"> Annual Corporate Governance Statement and Local Code of Corporate Governance 	Assistant Director of Governance/Monitoring Officer
	<ul style="list-style-type: none"> Corporate Ambitions Performance Update – April to June 2022 (Q1 – 2022/23) 	Information, Engagement and Performance Manager
	<ul style="list-style-type: none"> Audit & Corporate Overview Scrutiny Committee Work Programme 2022/23 	Scrutiny & Elections Officer
Tues 29 Nov 10am	<ul style="list-style-type: none"> Budget Monitoring Report – Quarter 2 – July to September 2022/23 	Assistant Director of Finance and Resources – Chief Financial Officer
	<ul style="list-style-type: none"> Revised Budgets 2022/23 	Assistant Director of Finance and Resources – Chief Financial Officer
	<ul style="list-style-type: none"> Setting of Council Tax 2023/24 	Assistant Director of Finance and Resources – Chief Financial Officer
	<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 2022 (Q2 – 2022/23) 	Information, Engagement and Performance Manager
	<ul style="list-style-type: none"> Audit & Corporate Overview Scrutiny Committee Work Programme 2022/23 	Scrutiny & Elections Officer
Tues 24 Jan 2023, 10am	<ul style="list-style-type: none"> Report of External Auditor – Auditor's Annual Report 2021/22 	Assistant Director of Finance and Resources – Chief Financial Officer/ Mazars

Date of Meeting	Items for Agenda	Lead Officer
15	<ul style="list-style-type: none"> Report of External Auditor - External Audit Progress Report 	Assistant Director of Finance and Resources – Chief Financial Officer/ Mazars
	<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"> Treasury Management Briefing 	Assistant Director of Finance and Resources – Chief Financial Officer and Arlingclose
	<ul style="list-style-type: none"> Proposed Budget – Medium Term Financial Plan 2023/24 to 2026/27 	Assistant Director of Finance and Resources – Chief Financial Officer
	<ul style="list-style-type: none"> Treasury Management Strategy 	Assistant Director of Finance and Resources – Chief Financial Officer/ Principal Accountant
	<ul style="list-style-type: none"> Capital Strategy 	Assistant Director of Finance and Resources – Chief Financial Officer/ Principal Accountant
	<ul style="list-style-type: none"> Corporate Investment Strategy 	Assistant Director of Finance and Resources – Chief Financial Officer/ Principal Accountant
	<ul style="list-style-type: none"> Audit & Corporate Overview Scrutiny Committee Work Programme 2022/23 	Scrutiny & Elections Officer
	<ul style="list-style-type: none"> Update from Scrutiny Chairs (Verbal report) 	Scrutiny & Elections Officer
Thurs 16 March 2023, 10am	<ul style="list-style-type: none"> Report of Internal Audit – Summary of progress on the Internal Audit Plan 2022/23 	Internal Audit Consortium Manager
	<ul style="list-style-type: none"> Implementation of Internal Audit Recommendations 	Internal Audit Consortium Manager
	<ul style="list-style-type: none"> Report of Internal Audit – Internal Audit Plan 2023/24 	Internal Audit Consortium Manager

Date of Meeting	Items for Agenda	Lead Officer
	<ul style="list-style-type: none"> Audit & Corporate Overview Committee – Self-assessment for effectiveness 	Assistant Director of Finance and Resources – Chief Financial Officer
	<ul style="list-style-type: none"> Accounting Policies 2022/23 	Assistant Director of Finance and Resources – Chief Financial Officer
	<ul style="list-style-type: none"> Corporate Ambitions Performance Update – October to December 2022 (Q3 – 2022/23) 	Information, Engagement and Performance Manager
	<ul style="list-style-type: none"> Audit & Corporate Overview Scrutiny Committee Work Programme 2022/23 	Scrutiny & Elections Officer

Audit Strategy Memorandum

Bolsover District Council

Year ending 31 March 2022

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- 02** Your audit engagement team
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- 04** Significant risks and other key judgement areas
- 05** Value for money
- 06**[→]_∞ Fees for audit and other services
- 07** Our commitment to independence
- 08** Materiality and misstatements

Appendix – Key communication points

This document is to be regarded as confidential to Bolsover District Council. It has been prepared for the sole use of Audit & Corporate Overview Scrutiny Committee as the appropriate sub-committee charged with governance. No responsibility is accepted to any other person in respect of the whole or part of its contents. Our written consent must first be obtained before this document, or any part of it, is disclosed to a third party.

Audit & Corporate Overview Scrutiny Committee

Bolsover District Council
The Arc,
High Street
Clowne
S43 4JY

May 2022

Dear Committee Members

Mazars LLP
2 Chamberlain Square
Birmingham
B3 3AX

Audit Strategy Memorandum – Year ending 31 March 2022

We are pleased to present our Audit Strategy Memorandum for Bolsover District Council for the year ending 31 March 2022. The purpose of this document is to summarise our audit approach, highlight significant audit risks and areas of key judgements and provide you with the details of our audit team. As it is a fundamental requirement that an auditor is, and is seen to be, independent of its clients, section 7 of this document also summarises our considerations and conclusions on our independence as auditors. We consider two-way communication with you to be key to a successful audit and important in:

- reaching a mutual understanding of the scope of the audit and the responsibilities of each of us;
- sharing information to assist each of us to fulfil our respective responsibilities;
- providing you with constructive observations arising from the audit process; and
- ensuring that we, as external auditors, gain an understanding of your attitude and views in respect of the internal and external operational, financial, compliance and other risks facing Bolsover District Council which may affect the audit, including the likelihood of those risks materialising and how they are monitored and managed.

With that in mind, we see this document, which has been prepared following our initial planning discussions with management, as being the basis for a discussion around our audit approach, any questions, concerns or input you may have on our approach or role as auditor. This document also contains an appendix that outlines our key communications with you during the course of the audit,

Client service is extremely important to us, and we strive to provide technical excellence with the highest level of service quality, together with continuous improvement to exceed your expectations so, if you have any concerns or comments about this document or audit approach, please contact me on mark.surridge@mazars.co.uk.

Yours faithfully

Mark Surridge

Mazars LLP

Mazars LLP – First floor, Two Chamberlain Square, Birmingham, B3 3AX

Tel: 0121 232 9500– www.mazars.co.uk

Mazars LLP is the UK firm of Mazars, an integrated international advisory and accountancy organisation. Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at Tower Bridge House, St Katharine's Way, London E1W 1DD.

We are registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861. VAT number: 839 8356 73

01

Section 01:

**Engagement and
responsibilities summary**

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1. Engagement and responsibilities summary

Overview of engagement

We are appointed to perform the external audit of Bolsover District Council (the Council) for the year to 31 March 2022. The scope of our engagement is set out in the Statement of Responsibilities of Auditors and Audited Bodies, issued by Public Sector Audit Appointments Ltd (PSAA) available from the PSAA website: <https://www.psaa.co.uk/managing-audit-quality/statement-of-responsibilities-of-auditors-and-audited-bodies/>. Our responsibilities are principally derived from the Local Audit and Accountability Act 2014 (the 2014 Act) and the Code of Audit Practice issued by the National Audit Office (NAO), as outlined below.

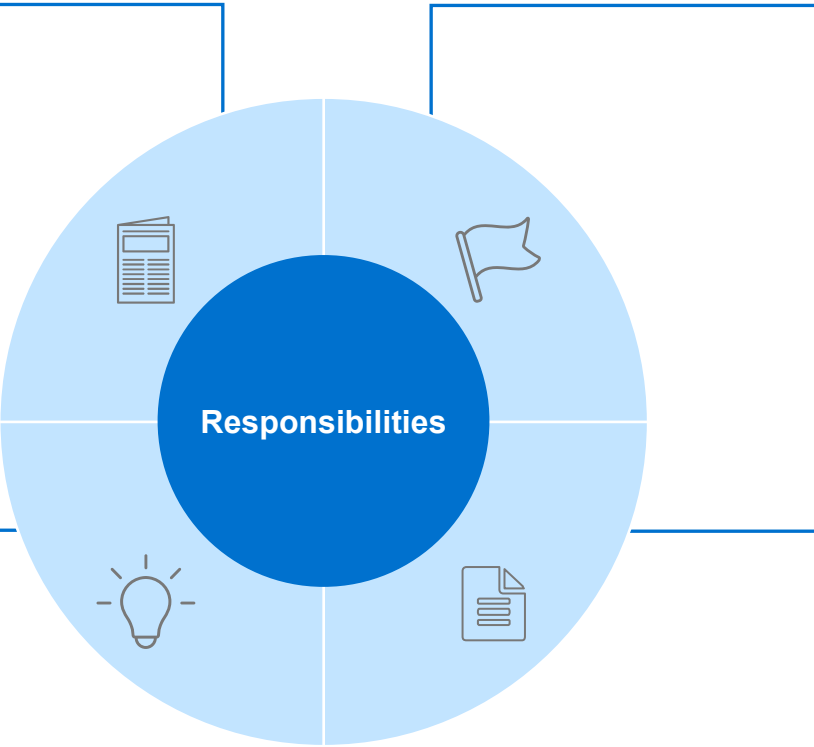
Audit opinion

We are responsible for forming and expressing an opinion on the financial statements. Our audit does not relieve management or Audit & Corporate Overview Scrutiny Committee, as those charged with governance, of their responsibilities.

The section 151 officer is responsible for the assessment of whether it is appropriate for the Council to prepare its accounts on a going concern basis. As auditors, we are required to obtain sufficient appropriate audit evidence regarding and conclude on a) whether a material uncertainty related to going concern exists; and b) consider the appropriateness of the section 151 officer's use of the going concern basis of accounting in the preparation of the financial statements.

Value for money

We are also responsible for forming a commentary on the arrangements that the Council has in place to secure economy, efficiency and effectiveness in its use of resources. We discuss our approach to Value for Money work further in section 5 of this report.



Fraud

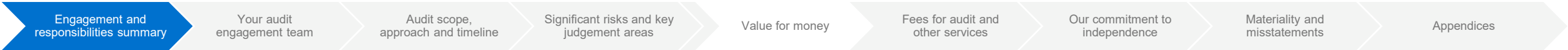
The responsibility for safeguarding assets and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with both those charged with governance and management. This includes establishing and maintaining internal controls over reliability of financial reporting.

As part of our audit procedures in relation to fraud we are required to enquire of those charged with governance, including key management and Internal audit, as to their knowledge of instances of fraud, the risk of fraud and their views on internal controls that mitigate the fraud risks. In accordance with International Standards on Auditing (UK), we plan and perform our audit so as to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. However our audit should not be relied upon to identify all such misstatements.

Wider reporting and electors' rights

We report to the NAO on the consistency of the Council's financial statements with its Whole of Government Accounts (WGA) submission.

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounting records of the Council and consider any objection made to the accounts. We also have a broad range of reporting responsibilities and powers that are unique to the audit of local authorities in the United Kingdom



02

Section 02:

Your audit engagement team

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2. Your audit engagement team

Individual	Role	Contact details
Mark Surridge	Engagement Lead	Mark.surridge@mazars.co.uk +44 (0)7875 974 291
Nomfundo Magwaza	Audit Manager	Nomfundo.Magwaza@mazars.co.uk +44 (0)7790 886 841
Garima Garg	Audit Assistant Manager	Garima.garg@mazars.co.uk +44 (0)7581 015 447



Engagement and responsibilities summary	Your audit engagement team	Audit scope, approach and timeline	Significant risks and key judgement areas	Value for money	Fees for audit and other services	Our commitment to independence	Materiality and misstatements	Appendices
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03

Section 03:

Audit scope, approach and timeline

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3. Audit scope, approach and timeline

Audit scope

Our audit approach is designed to provide an audit that complies with all professional requirements.

Our audit of the financial statements will be conducted in accordance with International Standards on Auditing (UK), relevant ethical and professional standards, our own audit approach and in accordance with the terms of our engagement. Our work is focused on those aspects of your activities which we consider to have a higher risk of material misstatement, such as those impacted by management judgement and estimation, application of new accounting standards, changes of accounting policy, changes to operations or areas which have been found to contain material errors in the past.

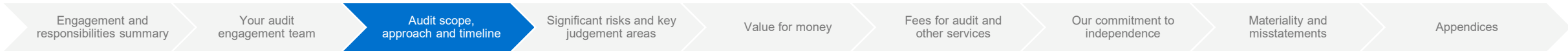
Audit approach

Our audit approach is risk-based and primarily driven by the issues that we consider lead to a higher risk of material misstatement of the accounts. Once we have completed our risk assessment, we develop our audit strategy and design audit procedures in response to this assessment.

If we conclude that appropriately-designed controls are in place, then we may plan to test and rely upon these controls. If we decide controls are not appropriately designed, or we decide it would be more efficient to do so, we may take a wholly substantive approach to our audit testing. Substantive procedures are audit procedures designed to detect material misstatements at the assertion level and comprise tests of details (of classes of transactions, account balances, and disclosures); and substantive analytical procedures. Irrespective of the assessed risks of material misstatement, which take into account our evaluation of the operating effectiveness of controls, we are required to design and perform substantive procedures for each material class of transactions, account balance, and disclosure.

Our audit will be planned and performed so as to provide reasonable assurance that the financial statements are free from material misstatement and give a true and fair view. The concept of materiality and how we define a misstatement is explained in more detail in section 8.

The diagram on the next page outlines the procedures we perform at the different stages of the audit.



3. Audit scope, approach and timeline

Reliance on internal audit

Where possible we will seek to utilise the work performed by internal audit to modify the nature, extent and timing of our audit procedures. We will meet with internal audit to discuss the progress and findings of their work prior to the commencement of our controls evaluation procedures, and we will take the Head of Internal Audit's Annual Report findings into account in forming our Value for Money Conclusion.

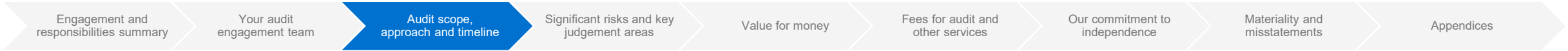
Management's and our experts

Management makes use of experts in specific areas when preparing the Council's financial statements. We also use experts to assist us to obtain sufficient appropriate audit evidence on specific items of account.

Item of account	Management's expert	Our expert
Property, Plant and Equipment & Investment Properties	Internal valuer Roger Owen FRICS and RICS Registered Valuer	None. We may utilize third party evidence provided via the NAO to support our challenge of valuation assumptions.
Pensions	Hymans Robertson Actuary for Derbyshire Pension Fund (LGPS)	PwC LLP (Consulting actuary appointed by the National Audit Office).
Financial Instrument disclosures	Arlingclose Treasury management advisors	None.
Business Rates Appeals Valuation	Inform CPI Ltd	None

Service organisations

International Auditing Standards (UK) (ISAs) define service organisations as third party organisations that provide services to the Council that are part of its information systems relevant to financial reporting. We are required to obtain an understanding of the services provided by service organisations as well as evaluating the design and implementation of controls over those services. We have not identified any service organisations that are relevant for the purpose of our audit.



3. Audit scope, approach and timeline

27

Planning January–February 2022

- Planning visit and developing our understanding of the Council
- Initial opinion and value for money risk assessments
- Considering proposed accounting treatments and accounting policies
- Developing the audit strategy and planning the audit work to be performed
- Agreeing timetable and deadlines
- Preliminary analytical review

Completion By November 2022

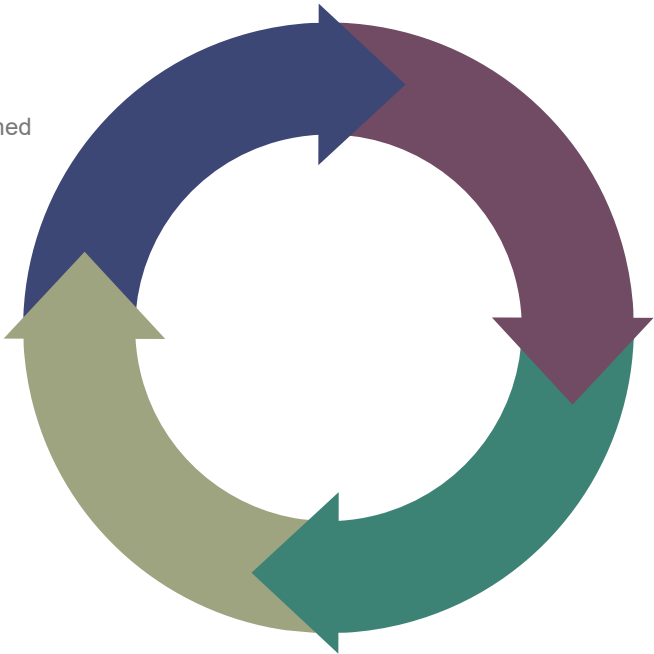
- Final review and disclosure checklist of financial statements
- Final partner review
- Agreeing content of letter of representation
- Reporting to the Audit & Corporate Overview Scrutiny Committee
- Reviewing subsequent events
- Signing the auditor’s report
- Issuing the Auditor’s Annual Report

Interim March 2022

- Documenting systems and controls
- Performing walkthroughs
- Interim controls testing including tests of IT general controls
- Early substantive testing of transactions
- Reassessment of audit plan and revision if necessary

Fieldwork July-August 2022

- Receiving and reviewing draft financial statements
- Receiving and reviewing the Annual Governance Statement
- Reassessment of audit plan and revision if necessary
- Executing the strategy starting with significant risks and high risk areas
- Ongoing assessment of potential VFM risks
- Communicating progress and issues
- Clearance meeting



DLUHC has yet to confirm the 2021/22 draft accounts and audited accounts deadlines. These are expected to be 31st July 2022 and 30th November 2022 respectively.

04

Section 04:

**Significant risks and other key
judgement areas**

28

4. Significant risks and other key judgement areas

Following the risk assessment approach discussed in section 3 of this document, we have identified risks relevant to the audit of financial statements. The risks that we identify are categorised as significant, enhanced or standard. The definitions of the level of risk rating are given below:

Significant risk

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's judgment, requires special audit consideration. For any significant risk, the auditor shall obtain an understanding of the entity's controls, including control activities relevant to that risk.

Enhanced risk

An enhanced risk is an area of higher assessed risk of material misstatement at audit assertion level other than a significant risk. Enhanced risks require additional consideration but does not rise to the level of a significant risk, these include but may not be limited to:

- key areas of management judgement, including accounting estimates which are material but are not considered to give rise to a significant risk of material misstatement; and
- other audit assertion risks arising from significant events or transactions that occurred during the period.

Standard risk

This is related to relatively routine, non-complex transactions that tend to be subject to systematic processing and require little management judgement. Although it is considered that there is a risk of material misstatement (RMM), there are no elevated or special factors related to the nature, the likely magnitude of the potential misstatements or the likelihood of the risk occurring.

Summary risk assessment

The summary risk assessment, illustrated in the table below, highlights those risks which we deem to be significant and other enhanced risks in respect of the Council. We have summarised our audit response to these risks on the next page.



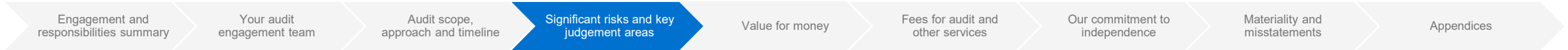
4. Significant risks and other key judgement areas

Specific identified audit risks and planned testing strategy

We have presented below in more detail the reasons for the risk assessment highlighted above, and also our testing approach with respect to significant risks. An audit is a dynamic process, should we change our view of risk or approach to address the identified risks during the course of our audit, we will report this to Audit & Corporate Overview Scrutiny Committee.

Significant risks

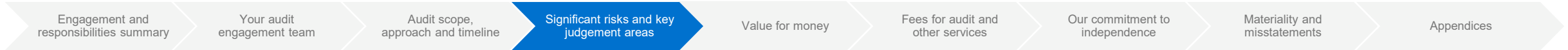
	Description	Fraud	Error	Judgement	Planned response
30	<p>Management override of controls This is a mandatory significant risk on all audits due to the unpredictable way in which such override could occur.</p> <p>Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur there is a risk of material misstatement due to fraud on all audits.</p>	●	○	○	We plan to address the management override of controls risk through performing audit work over accounting estimates, journal entries and significant transactions outside the normal course of business or otherwise unusual.



4. Significant risks and other key judgement areas

Significant risks

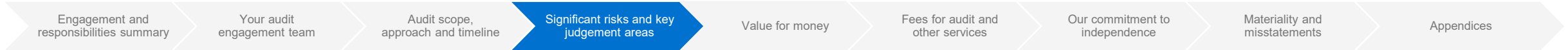
	Description	Fraud	Error	Judgement	Planned response
2 31	<p>Net defined benefit liability valuation</p> <p>The defined benefit liability relating to the Local Government Pension Scheme represents a significant balance on the Council's balance sheet.</p> <p>The Council uses an actuary for the scheme to provide an annual valuation of these liabilities in line with the requirements of IAS 19 Employee Benefits.</p> <p>Due to the high degree of estimation uncertainty associated with this valuation, we have determined there is a significant risk in this area.</p>	○	●	●	<p>We plan to address the risk by:</p> <ul style="list-style-type: none">• assessing the competency, objectivity and independence of the Actuary at the Pension Scheme;• liaising with the auditors of the Derbyshire Pension Fund to gain assurance over the design and implementation of controls in place at the Derbyshire Pension Fund. This will include the processes and controls in place to ensure data provided to the Actuary by the Pension Fund for the purposes of the IAS 19 valuation is complete and accurate;• reviewing the appropriateness of the Pension Asset and Liability valuation methodologies applied by the Pension Fund Actuary (as applicable), and the key assumptions included within the valuation. This will include comparing them to expected ranges, utilising information by the consulting actuary engaged by the National Audit Office; and• agreeing the data in the IAS 19 valuation reports provided by the Actuary for accounting purposes to the pension accounting entries and disclosures in the Council's financial statements.



4. Significant risks and other key judgement areas

Significant risks

	Description	Fraud	Error	Judgement	Planned response
3 32	<p>Valuation of land, building, council dwellings and investment properties</p> <p>The Council's accounts contain material balances and disclosures relating to its holding of council dwellings, land & buildings and investment properties, with the majority required to be carried at valuation.</p> <p>The valuation of these assets is complex and is subject to a number of management assumptions and judgements.</p> <p>Due to the high degree of estimation uncertainty associated, we have determined there is a significant risk in this area.</p>	○	●	●	<p>We plan to address this risk by:</p> <ul style="list-style-type: none"> critically assessing the scope of work, qualifications, objectivity and independence of each of the Council's valuers to carry out the required programme of revaluations; considering whether the overall revaluation methodologies used by the Council's valuers are in line with industry practice, the CIPFA code of practice and the Council's accounting policies; assessing whether valuation movements are in line with market expectations by considering valuation trends; critically assessing the approach that the Council adopts to ensure that assets that are not subject to revaluation in 2021/22 are materially correct, including considering the robustness of that approach in light of the valuation information reported by the Councils valuers; considering movements in market indices between revaluation dates and the year end in order to determine whether these indicate that values have moved materially over that time; and considering engaging our own valuation expert to support our work.



05

Section 05:

Value for money

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6. Value for Money

The framework for Value for Money work

We are required to form a view as to whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out in order to form our view, and sets out the overall criterion and sub-criteria that we are required to consider.

The new Code of Audit Practice (the Code) has changed the way in which we report our findings in relation to Value for Money (VFM) arrangements from 2020/21. We are still required to be satisfied that the Council has proper arrangements in place and to report in the auditor's report where we identify significant weaknesses in arrangements. However, the key output of our work on VFM arrangements will now be a commentary on the Council's arrangements which will form part of the Auditor's Annual Report.

Specified reporting criteria

The Code requires us to structure our commentary to report under three specified criteria:

- 1. **Financial sustainability** – how the Council plans and manages its resources to ensure it can continue to deliver its services
- 2. **Governance** – how the Council ensures that it makes informed decisions and properly manages its risks
- 3. **Improving economy, efficiency and effectiveness** – how the Council uses information about its costs and performance to improve the way it manages and delivers its services

Our approach

Our work falls into three primary phases as outlined opposite. We need to gather sufficient evidence to support our commentary on the Council's arrangements and to identify and report on any significant weaknesses in arrangements. Where significant weaknesses are identified we are required to report these to the Council and make recommendations for improvement. Such recommendations can be made at any point during the audit cycle and we are not expected to wait until issuing our overall commentary to do so.

Identified risks of significant weaknesses in arrangements

We reported our 2020/21 VFM commentary in the Annual Auditor's Report issued to the Council in December 2021. We reported that we had not identified any risks of, or actual, significant weaknesses in the Council's VFM arrangements and there were no recommendations arising from our work. Our 2021/22 planning and risk assessment work, at this stage, has not identified any risks of, or actual, significant weaknesses. We will, if necessary, report any identified risks or weaknesses to the Audit and Corporate Overview Scrutiny Committee through our Audit Completion Report.

Planning	<p>Obtaining an understanding of the Council's arrangements for each specified reporting criteria. Relevant information sources will include:</p> <ul style="list-style-type: none">• NAO guidance and supporting information• Information from internal and external sources including regulators• Knowledge from previous audits and other audit work undertaken in the year• Interviews and discussions with staff and members
Additional risk based procedures and evaluation	<p>Where our planning work identifies risks of significant weaknesses, we will undertake additional procedures to determine whether there is a significant weakness.</p>
Reporting	<p>We will provide a summary of the work we have undertaken and our judgements against each of the specified reporting criteria as part of our commentary on arrangements. This will form part of the Auditor's Annual Report.</p> <p>Our commentary will also highlight:</p> <ul style="list-style-type: none">• Significant weaknesses identified and our recommendations for improvement• Emerging issues or other matters that do not represent significant weaknesses but still require attention from the Council.



06

Section 06:

Fees for audit and other services

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6. Fees for audit and other services

Fees for work as the Council's appointed auditor

Details of the 2020/21 Actual and indicative 2021/22 Audit fees in line with PSAA and other reporting mechanisms are set out below.

Area of work	2021/22 Proposed Fee	2020/21 Actual Fee
Scale audit fee	£38,046	£38,046
Fee variations:		
Additional testing on Property, Plant & Equipment and Defined Benefit Pensions Schemes as a result of changes in regulatory expectations.	£7,700 ¹	£7,067
Additional testing as a result of the implementation of new auditing standards: ISA 220 (Revised): Quality control of an audit of financial statements; ISA 540 (Revised): Auditing accounting estimates and related disclosures; ISA570 (Revised) Going Concern; and ISA 600 (Revised): Specific considerations –audit of group financial statements.	£2,900 ²	£2,892
Other (Covid-19 Grants and Additional Testing on asset valuations)	TBC	£1,188
Sub-total	£49,517	£49,193
Additional work arising from the change in the Code of Audit Practice	£9,000 ³	£9,293
Grand Total	£58,517 ⁴	£58,486

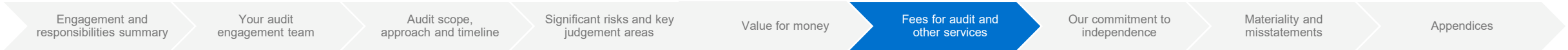
We continue to liaise with PSAA regarding fee variations and sector-wide adjustments to the scale fee.

¹ As previously reported to you, the scale fee has been adjusted to take into account the additional work required as a result of increased regulatory expectations in these areas.

² For 2020/21, new auditing standards have been introduced which will lead to additional audit work not reflected in the scale fee.

³ As explained in section 5, the revised Code of Audit Practice has led to a substantial amount of additional audit work to support the new value for money conclusion and the changes in reporting requirements. The final fee will take into account the extent and complexity of any significant weaknesses in arrangements we identify.

⁴ This is a proposed fee for 2021/22 at the point of the issue of our ASM. This figure is subject to change and additional costs will be discussed with management.

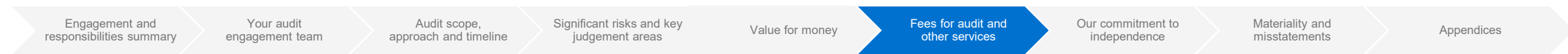


6. Fees for audit and other services

Fees for non-PSAA work

In addition to the fees outlined above in relation to our appointment by PSAA, we have been separately engaged by the Council to carry out additional work as set out in the table below. Before agreeing to undertake any additional work we consider whether there are any actual, potential or perceived threats to our independence. Further information about our responsibilities in relation to independence is provided in section 7.

Area of work	2021/22 Estimated Fee	2020/21 Actual Fee
Other Services – Pooling of Housing Capital Receipts Assurance	£4,000	£4,000



07

Section 07:

Our commitment to independence

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7. Our commitment to independence

We are committed to independence and are required by the Financial Reporting Council to confirm to you at least annually in writing that we comply with the FRC's Ethical Standard. In addition, we communicate any matters or relationship which we believe may have a bearing on our independence or the objectivity of the audit team.

The Ethical Standard 2019 is applicable for any non-audit services commencing on or after 15 March 2020.

Based on the information provided by you and our own internal procedures to safeguard our independence as auditors, we confirm that in our professional judgement there are no relationships between us and any of our related or subsidiary entities, and you and your related entities creating any unacceptable threats to our independence within the regulatory or professional requirements governing us as your auditors.

We have policies and procedures in place which are designed to ensure that we carry out our work with integrity, objectivity and independence. These policies include:

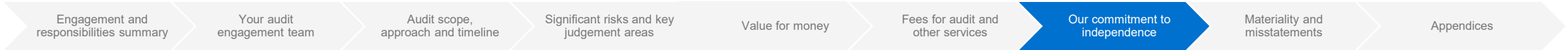
- Partners and staff are required to complete an annual independence declaration;
- All new partners and staff are required to complete an independence confirmation and also complete computer based ethical training;
- Rotation policies covering audit engagement partners and other key members of the audit team; and
- Use by managers and partners of our client and engagement acceptance system which requires all non-audit services to be approved in advance by the audit engagement partner.

We confirm, as at the date of this document, that the engagement team and others in the firm as appropriate, Mazars LLP are independent and comply with relevant ethical requirements. However, if at any time you have concerns or questions about our integrity, objectivity or independence please discuss these with Mark Surridge in the first instance.

Prior to the provision of any non-audit services Mark Surridge will undertake appropriate procedures to consider and fully assess the impact that providing the service may have on our auditor independence.

Principal threats to our independence and identified associated safeguards in relation to the planned non-audit work for 2021/22 are set out below. Any emerging independence threats and associated identified safeguards will be communicated in our Audit Completion Report.

Issue	
Pooling of Housing Capital Receipts assurance	<p>We have considered threats and safeguards as follows:</p> <ul style="list-style-type: none">• Self Review: The work does not involve the preparation of information that has a material impact upon the financial statements subject to audit by Mazars;• Self Interest: The total fee level is not deemed to be material to the Council or Mazars. The work undertaken is not paid on a contingency basis;• Management: The work does not involve Mazars making any decisions on behalf of management;• Advocacy: The work does not involve Mazars advocating the Council to third parties;• Familiarity: Work is not deemed to give rise to a familiarity threat given this piece of assurance work used to fall under the Audit Commission / PSAA certification regimes and was the responsibility of the Council's appointed auditor; and• Intimidation: The nature of the work does not give rise to any intimidation threat from management to Mazars.



08

Section 08:

Materiality and misstatements

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8. Materiality and misstatements

Summary of initial materiality thresholds

Bolsover District Council: Threshold	Initial threshold £'000s
Overall materiality	1,330
Performance materiality	1,060
Specific materiality (Senior Officers remuneration - on the basis this is qualitatively material owing to public interest)	5
Trivial threshold for errors to be reported to the Audit & Corporate Overview Scrutiny Committee	40

Materiality

Materiality is an expression of the relative significance or importance of a particular matter in the context of financial statements as a whole.

Misstatements in financial statements are considered to be material if they, individually or in aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgements on materiality are made in light of surrounding circumstances and are affected by the size and nature of a misstatement, or a combination of both. Judgements about materiality are based on consideration of the common financial information needs of users as a group and not on specific individual users.

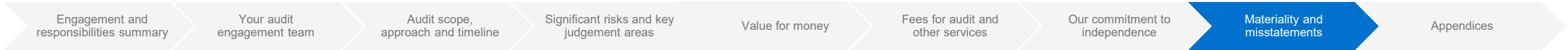
The assessment of what is material is a matter of professional judgement and is affected by our perception of the financial information needs of the users of the financial statements. In making our assessment we assume that users:

- have a reasonable knowledge of business, economic activities and accounts;
- have a willingness to study the information in the financial statements with reasonable diligence;
- understand that financial statements are prepared, presented and audited to levels of materiality;
- recognise the uncertainties inherent in the measurement of amounts based on the use of estimates, judgement and the consideration of future events; and
- will make reasonable economic decisions on the basis of the information in the financial statements.

We consider materiality whilst planning and performing our audit based on quantitative and qualitative factors.

Whilst planning, we make judgements about the size of misstatements which we consider to be material and which provides a basis for determining the nature, timing and extent of risk assessment procedures, identifying and assessing the risk of material misstatement and determining the nature, timing and extent of further audit procedures.

The materiality determined at the planning stage does not necessarily establish an amount below which uncorrected misstatements, either individually or in aggregate, will be considered as immaterial.



8. Materiality and misstatements

Materiality (continued)

We revise materiality for the financial statements as our audit progresses should we become aware of information that would have caused us to determine a different amount had we been aware of that information at the planning stage.

Our provisional materiality is set based on a benchmark of Gross Revenue Expenditure at Surplus/deficit on Provision of Services level for 2020/21. We will identify a figure for materiality but identify separate levels for procedures designed to detect individual errors, and also a level above which all identified errors will be reported to the Audit & Corporate Overview Scrutiny Committee

We consider that the Gross Revenue Expenditure remains the key focus of users of the financial statements and, as such, we base our materiality levels around this benchmark.

We expect to set a materiality threshold at 2% of Gross Revenue Expenditure. Based on prior year financial statements we anticipate the overall materiality for the year ending 31 March 2022 to be in the region of £1,330k.

After setting initial materiality, we continue to monitor materiality throughout the audit to ensure that it is set at an appropriate level.

Performance Materiality

Performance materiality is the amount or amounts set by the auditor at less than materiality for the financial statements as a whole to reduce, to an appropriately low level, the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole. Our initial assessment of performance materiality is based on low inherent risk, meaning that we have applied 80% of overall materiality as performance materiality.

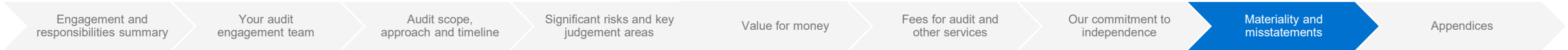
Misstatements

We accumulate misstatements identified during the audit that are other than clearly trivial. We set a level of triviality for individual errors identified (a reporting threshold) for reporting to the Audit & Corporate Overview Scrutiny Committee that is consistent with the level of triviality that we consider would not need to be accumulated because we expect that the accumulation of such amounts would not have a material effect on the financial statements. Based on our preliminary assessment of overall materiality, our proposed triviality threshold is £40k based on 3% of overall materiality. If you have any queries about this, please do not hesitate to raise these with Mark Surridge.

Reporting to the Audit & Corporate Overview Scrutiny Committee

The following three types of audit differences above the trivial threshold will be presented to the Audit & Corporate Overview Scrutiny Committee :

- summary of adjusted audit differences;
- summary of unadjusted audit differences; and
- summary of disclosure differences (adjusted and unadjusted).





Appendix: Key communication points

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Appendix: Key communication points

We value communication with Those Charged With Governance as a two-way feedback process at the heart of our client service commitment. ISA 260 (UK) ‘Communication with Those Charged with Governance’ and ISA 265 (UK) ‘Communicating Deficiencies In Internal Control To Those Charged With Governance And Management’ specifically require us to communicate a number of points with you.

Relevant points that need to be communicated with you at each stage of the audit are outlined below.

Form, timing and content of our communications

We will present the following reports:

- Audit Strategy Memorandum;
- Audit Completion Report; and
- Auditor’s Annual Report

These documents will be discussed with management prior to being presented to yourselves and their comments will be incorporated as appropriate.

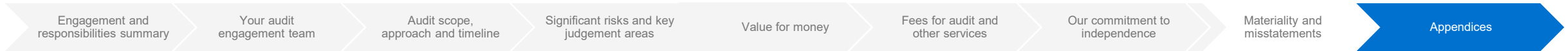
Key communication points at the planning stage as included in this Audit Strategy Memorandum

- Our responsibilities in relation to the audit of the financial statements;
- The planned scope and timing of the audit;
- Significant audit risks and areas of management judgement;

- Our commitment to independence;
- Responsibilities for preventing and detecting errors;
- Materiality and misstatements; and
- Fees for audit and other services.

Key communication points at the completion stage to be included in our Audit Completion Report

- Significant deficiencies in internal control;
- Significant findings from the audit;
- Significant matters discussed with management;
- Our conclusions on the significant audit risks and areas of management judgement;
- Summary of misstatements;
- Management representation letter;
- Our proposed draft audit report; and
- Independence.



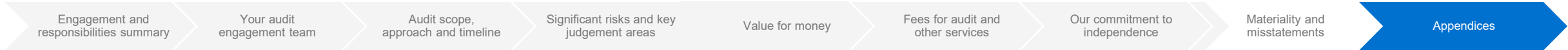
Appendix: Key communication points

ISA (UK) 260 ‘Communication with Those Charged with Governance’, ISA (UK) 265 ‘Communicating Deficiencies In Internal Control To Those Charged With Governance And Management’ and other ISAs (UK) specifically require us to communicate the following:

Required communication	Where addressed
Our responsibilities in relation to the financial statement audit and those of management and those charged with governance.	Audit Strategy Memorandum
The planned scope and timing of the audit including any limitations, specifically including with respect to significant risks.	Audit Strategy Memorandum
With respect to misstatements: <ul style="list-style-type: none">• uncorrected misstatements and their effect on our audit opinion;• the effect of uncorrected misstatements related to prior periods;• a request that any uncorrected misstatement is corrected; and• in writing, corrected misstatements that are significant.	Audit Completion Report
With respect to fraud communications: <ul style="list-style-type: none">• enquiries of the Audit & Corporate Overview Scrutiny Committee to determine whether they have a knowledge of any actual, suspected or alleged fraud affecting the entity;• any fraud that we have identified or information we have obtained that indicates that fraud may exist; and• a discussion of any other matters related to fraud.	Audit Completion Report and discussion at the Audit & Corporate Overview Scrutiny Committee, Audit planning and clearance meetings

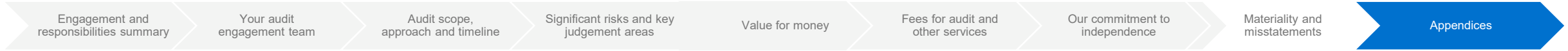
Appendix: Key communication points

Required communication	Where addressed
<p>Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</p> <ul style="list-style-type: none"> • non-disclosure by management; • inappropriate authorisation and approval of transactions; • disagreement over disclosures; • non-compliance with laws and regulations; and • difficulty in identifying the party that ultimately controls the entity. 	Audit Completion Report
<p>Significant findings from the audit including:</p> <ul style="list-style-type: none"> • our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures; • significant difficulties, if any, encountered during the audit; • significant matters, if any, arising from the audit that were discussed with management or were the subject of correspondence with management; • written representations that we are seeking; • expected modifications to the audit report; and • other matters, if any, significant to the oversight of the financial reporting process or otherwise identified in the course of the audit that we believe will be relevant to the Audit & Corporate Overview Scrutiny Committee in the context of fulfilling their responsibilities. 	Audit Completion Report
Significant deficiencies in internal controls identified during the audit.	Audit Completion Report
Where relevant, any issues identified with respect to authority to obtain external confirmations or inability to obtain relevant and reliable audit evidence from other procedures.	Audit Completion Report



Appendix: Key communication points

Required communication	Where addressed
Audit findings regarding non-compliance with laws and regulations where the non-compliance is material and believed to be intentional (subject to compliance with legislation on tipping off) and enquiry of the Audit & Corporate Overview Scrutiny Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that Governance, Audit and Standards Committee may be aware of.	Audit Completion Report and Audit & Corporate Overview Scrutiny Committee
With respect to going concern, events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including: <ul style="list-style-type: none">• whether the events or conditions constitute a material uncertainty;• whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements; and• the adequacy of related disclosures in the financial statements.	Audit Completion Report
Reporting on the valuation methods applied to the various items in the annual financial statements including any impact of changes of such methods	Audit Completion Report
Indication of whether all requested explanations and documents were provided by the entity	Audit Completion Report



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Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

*where permitted under applicable country laws.

Bolsover District Council

Meeting of the Audit & Corporate Overview Scrutiny Committee on 26th May 2022

Ambition Plan Targets Performance Update – January to March 2022 **(Q4 – 2021/22)**

Report of the Information, Engagement & Performance Manager

Classification	This report is Public
Report By	Kath Drury, Information, Engagement and Performance Manager, Ext 2280, Kath.Drury@bolsover.gov.uk
Contact Officer	As above

PURPOSE/SUMMARY OF REPORT

To report the Quarter 4 outturns for the Council's Ambition targets 2020-2024

Out of the 31 targets:

- 18 (58%) are on track
- 1 (3%) continues to be affected by Covid 19
- 1 (3%) achieved in 2021/22
- 1 (3%) failed in 2021/22
- 3 (10%) have been placed on alert
- 7 (23%) achieved previously.

Out of the 45 performance indicators:

-
- 30 (67%) have a positive outturn
 - 7 (16%) have a negative outturn
 - 4 (9%) continue to be affected by Covid 19
 - 3 (5%) are within target
 - 1 (2%) do not have data available
-

REPORT DETAILS

1 Background

1.1 The attached appendices contain the performance outturn as of 31st March 2022.

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
- 7 targets are on track
- 1 target Achieved 2021/22
 - **CUS.10** - *Deliver a health intervention programme which provides 500 adults per year with a personal exercise plan via the exercise referral scheme*
- 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
- 1 target failed to meet its annual outturn:
 - **ENV.08** - *Bring 5 empty properties back into use per year through assistance and enforcement measures.*
- 2 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).*
- 3 targets achieved previously (ENV 07, ENV 09, ENV 10)

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

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

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

2.5 Our Customers

Out of the 25 performance indicators:

- 18 (72%) have a positive outturn
- 2 (8%) have a negative outturn
- 2 (8%) have been affected by Covid
- 2 (8%) indicators are within target
- 1 (4%) indicators do not have data available

2.6 Our Environment

Out of the 12 performance indicators:

- 9 (75%) have a positive outturn
- 2 (17%) has a negative outturn
- 1 (8%) indicator is within target

2.7 Our Economy

Out of the 8 performance indicators:

- 3 (37%) have a positive outturn
- 3 (37%) have a negative outturn
- 2 (25%) have been affected by Covid 19

2.8 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, 18 are on track (58%), 1 achieved in 2021/22 (3%), 1 has been affected by Covid 19 (3%), 3 are on alert (10%), 1 failed to meet its annual outturn (3%), and 7 achieved previously (23%).

3.2 Out of the 45 service indicators, 30 have a positive outturn (67%), 7 have a negative outturn (16%), 4 have been affected by Covid 19 (9%), 3 are within target (6%) and data is not available for 1 (2%).

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

RECOMMENDATION(S)

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

Approved by Executive Director of Strategy & Development

IMPLICATIONS:

Finance and Risk: Yes ☒ No ☐

Details: None from this report.

On behalf of the Section 151 Officer

<u>Legal (including Data Protection):</u> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Details: None from this report. <div style="text-align: right;">On behalf of the Solicitor to the Council</div>
<u>Staffing:</u> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Details: None from this report. <div style="text-align: right;">On behalf of the Head of Paid Service</div>

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: Revenue - £75,000 <input type="checkbox"/> Capital - £150,000 <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	No
Is the decision subject to Call-In? <i>(Only Key Decisions are subject to Call-In)</i>	No

District Wards Significantly Affected	None
Consultation: Leader / Deputy Leader <input type="checkbox"/> Executive <input type="checkbox"/> SLT <input checked="" type="checkbox"/> Relevant Service Manager <input checked="" 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: Customers, Economy and Environment.
All

DOCUMENT INFORMATION	
Appendix No	Title
1	Quarterly Performance Update for Q4 January to March 2022
2	Full list of Council Ambition Targets

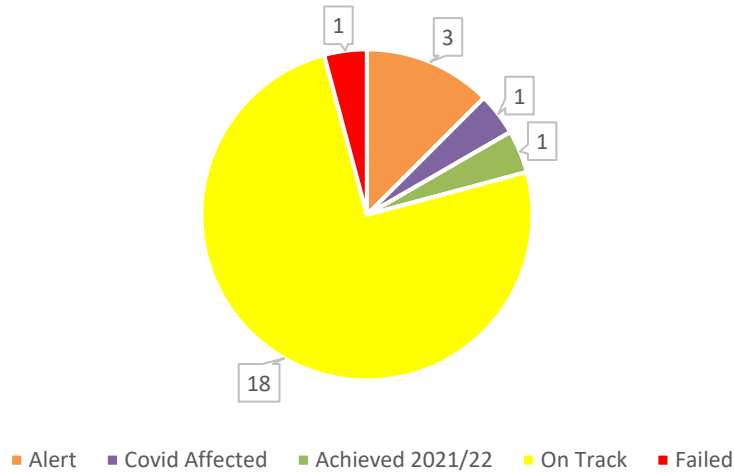
Background Papers <i>(These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Executive you must provide copies of the background papers).</i>
All details on the PERFORM system

Rpttemplate/BDC/040222

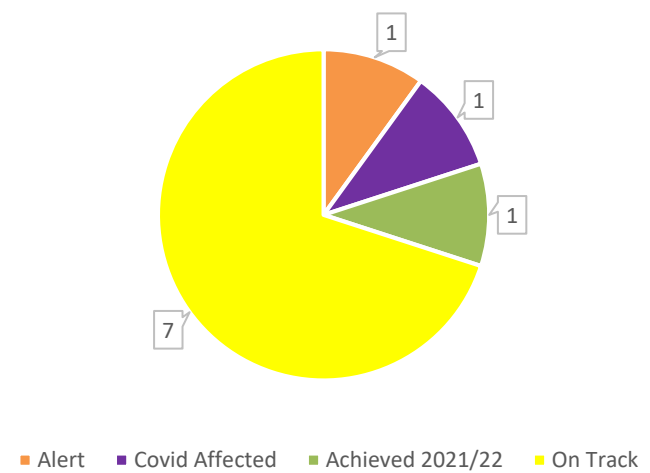
Bolsover District Council - Quarterly Performance Report (QPR)
Q4 – January to March 2022
Council Targets to deliver the Ambition 2020 – 2024

53

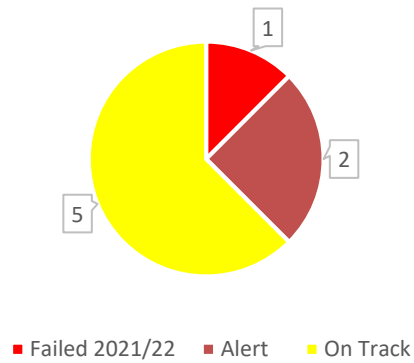
Council Targets (24 Targets)



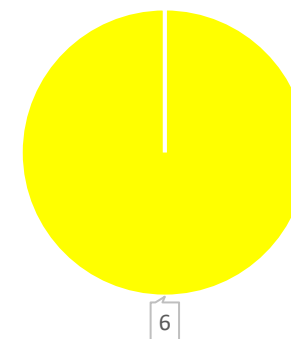
Customers (10 Targets)



Environment (8 Targets)



Economy (6 Targets)



Status Key

Target Status		Usage
Yellow	On Track	The target is progressing well against the intended outcomes and intended date.
Green	Achieved	The target has been successfully completed within the target date.
Orange	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.
Red	Failed	The target has failed to achieve what it set out to accomplish within the intended target date
Purple	Covid Affected	The target has been affected by the Covid 19 Pandemic

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Council plan targets achieved and by exception

Achieved 2021/22

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>	Achieved 2021/22	The health referral programme recommenced in May 2021 with restrictions and fully from 19th July 2021, to the end of quarter 4 we have seen 577 health referral clients start the programme.
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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 59 days. This is a significant improvement from Q3 at 84 days. The void manager post has been through the Job Evaluation process and is out for advert for recruitment.
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55

ENV.03 - Achieve a combined recycling and composting rate of 50% by March 2023.	Resources <i>Cllr Watson</i>	Alert	<p>Q4 (2021\22) performance is estimated based on Q3 2019\20 Waste Data Flow figures at 2,015 tonnes of recyclable\ compostable materials collected, equating to a combined recycling and composting rate of 40% (approx.). This will be updated when the actual figures become available from WDF July 2022.</p> <p>Q3 (2021\22) <u>Actual</u> recyclable\compostable material collected within this period was 2,666 tonnes as reported by way of Waste Data Flow, equating to a combined recycling\composting rate of 34.4%%.</p> <p>This target is not expected to meet the outturn at 31/03/23. National guidance is awaited before deciding how best to review this target after March-2023.</p>
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ENV.06 - Increase the number of fixed penalty	Resources	Alert	7 FPNs issued during the Quarter. A total of 17 FPNs were issued throughout the year, all for littering. An additional 15 FPNs were served for other EH issues such as
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notices issued for litter and dog fouling offences by 20% over 5 years (2023/24).	<i>Cllr Watson</i>		Abandoned vehicles, fly tipping and breaches of householder duty of care. Face to face enforcement patrols resumed part way through the year. Incremental annual targets were set to achieve a 20% increase on the baseline year by 2024-25, however it was unlikely that the overall annual target would be achieved this year as an increase was not achievable within the Covid constrictions and compounded by ongoing staffing gaps throughout the year.
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Covid Affected

55 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 Q4 we attracted 256,375 users to our sessions (annual target 353,000 set pre-covid). Q4 specifically – achieved 72,703 attendances against a target of 88,250. This is an increase from Q3 and attendances continue to recover.
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Failed

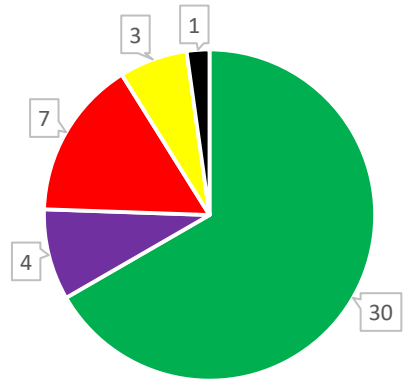
ENV.08 - Bring 5 empty properties back into use per year through assistance and enforcement measures.	Strategy and Development <i>Cllr Peake</i>	Failed 2021/22	2 long term properties brought back into use during 2021/22 falling short of the target of 5. It is noted from the commentary that a number of empty properties are expected to be brought back into use in 2022. Through intervention from the Westlea working group, 4 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. The sale of a long term empty property in Bolsover is nearing completion and the majority of the renovation has been completed by the developer. The property is of a
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			<p>non-standard construction and has been derelict for a number of years, resulting in a number of complaints from local residents due to the impact it was having on the local community. Officers have worked closely with the owners to encourage them to bring it back into use and also source more affordable and habitable accommodation for them.</p> <p>The Council is continuing with the forced sale of a problematic property in Langwith, due to unpaid charges registered against this. It is expected that this process take between a further 3 and 6 months, providing the charges aren't paid off by the owners - however it is anticipated that this is unlikely to happen. It is expected that the new owner purchases the property for renovation and the Council will offer help and support throughout this process, to ensure that it is brought back to use.</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>
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Appendix 2 contains the full Ambition target listing

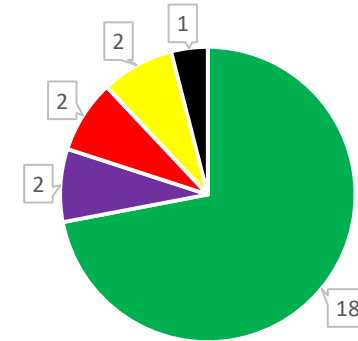
Performance indicators supporting the Council aims

Service Indicators (45 Targets)



■ Postive Outturn ■ Covid Affected ■ Negative Outturn ■ Within Target ■ Not Available

Customers (25 Targets)



■ Postive Outturn ■ Covid Affected ■ Negative Outturn
■ Within Target ■ Not Available



Our Customers – Providing excellent and accessible services

Customer Services	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q4 Outturn	Q4 Target	Status
CUS 01. % external (incoming) telephone calls answered within 20 seconds	77%	65%	75%	69%	75%	Below Target
CUS 02 - % customer enquiries dealt with at first point of contact (Quarterly)	94%	0%	93%	96%	60%	Above Target

Quarter Value Target			CUS 01. % external (incoming) telephone calls answered within 20 seconds	
Q4	69%	75%	Below Target	Staff resource issues - new starter training, new system implemented for handling Live Chat & Email enquiries and sickness impacted on performance. Year to Date 69%
Q3	75%	75%	Above Target	

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Leisure	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q4 Outturn	Q4 Target	Status	
LE 01 Number of people participating in Council leisure, sport, recreational, health, physical and cultural activity each year	46,372	74,230	65,532	72,703	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	78	377	527	577	500		Above Target

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Quarter Value		Target	LE01 Number of people participating in Council leisure, sport, recreational, health, physical and cultural activity each year	
Q4	72,703	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 Q4 we attracted 256,375 users to our sessions against an annual target of 353,000. This target is affected by Covid especially in Q1 and Q2. Attendances are recovering.
Q3	65,532	88,250		

Performance	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q4 Outturn	Q4 Target	Status	
CSI 19 % FOI/EIR requests responded to in 20 working days)	100%	100%	100%	100%	95%		On/Above Target

Governance (corporate customer standards and complaints)	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q4 Outturn	Q4 Target	Status	
CSP 11 % of Telephone calls answered within 20 seconds (Corporate) (Quarterly)	90	89%	92%	95%	93%		On / Above Target
CSP 16 % written complaints responded to in 15 working days ((Quarterly)	96%	96%	99%	78%	97%		Below Target
CSP 20 % written comments acknowledged within 3 working days (Quarterly)	100%	100%	100%	100%	100%		On / Above Target
CSP 21 % Stage 3 complaints responded to in 20 working days (Quarterly)	100	100%	60%	100%	100%		On / Above Target
CSP 23 Number of formal complaints (Stage 2) received per 10,000 population (Quarterly)	3.8	5.5	4.3	3.5	25		Below Target (Positive)

Quarter Value Target				CSP 16 % written complaints responded to in 15 working days (Quarterly)
Q4	78%	97%		<p>18 out of the 27 formal investigations were responded to within 15 working days. 5 were slightly outside of the target. The remaining 4 are open but within timescale.</p> <p>The Council also received 24 M.P. enquiries (subject to the same 15 working day corporate timescale) during this period. 12 were responded to within 15 working days, 5 were slightly outside of the target. The remaining 6 are open but within timescale.</p> <p>Overall this gives an average of 78%</p> <p>The flexible retirement of the Customer Standards and Complaints Officer has had an impact on the response times during this quarter.</p>
Q3	99%	97%		

Revenues and Benefits	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q4 Outturn	Q4 Target	Status	
Rs 06 - % Council Tax arrears collected	8%	13.7%	19.4%	28.8%	35%		Covid Affected
Rs 07 - % NNDR arrears collected	-219.4%	7%	20.9%	63.8%	65%		Within Target
Rs 09 - % Council Tax Collected	96.17%	95.9%	94.7%	97.30%	97.8%		Within Target
Rs 10- % Non-domestic Rates Collected	73.30%	89.7%	90.5%	108.40%	98.5%		On/Above Target
Rs 11- Benefit overpayments as a % of benefit awarded	2.12%	2.65%	4.22%	2.2	6%		Below Target (Positive)
Rs 12- % Recovery of overpayments within the benefits system	131.24%	54.06%	52.12%	59.79%	17%		On/Above Target
Rs 20 - % Telephone Abandonment: Revenues	4.9%	3%	1.8%	2.2	10%		Below Target (Positive)
Rs 21 - % Calls answered within 20 seconds: Revenues	77.7%	80%	84.7%	79.6%	65%		Above Target
Rs 22 - Telephone Abandonment: Benefits	1.7%	1.5%	1.5%	1.1%	3%		Below Target (Positive)
Rs 23 - % Calls answered within 20 seconds: Benefits	93.5%	89.3%	94.2%	92.1%	78%		On/Above Target
Rs 181 - Time taken to process Housing Benefit/Council Tax Benefit new claims and change events	3.6	4.2	4.4		14		Data not available until the end of Apr 22

Exceptions

Quarter	Value	Target	Rs 06 - % Council Tax arrears collected
Q4	28.8%	35%	Continued impact from COVID and current economic situation

Q3	19.4%	30%	
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Property Services and Housing Repairs	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q4 Outturn	Q4 Target	Status	
PS&HR 01. % of properties receiving gas appliance servicing within 12 months	27.9%	56.1%	79.9%	100%	100%		On/Above Target
PS&HR 02. Fit 100 wet rooms a year, cumulative target.	19	39	104	142	100		On/Above Target



Housing Management	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q4 Outturn	Q4 Target	Status	
HOUS 01. 60% satisfaction with support received for clients experiencing domestic abuse	68%	76%	66%	70%	60%		On / Above Target
HOUS 02. 60% satisfaction with support received for clients receiving parenting support	80%	100%	90%	100%	60%		On / Above Target

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

Environmental Health	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q4 Outturn	Q4 Target	Status	
EH 01 - Percentage of noise complaints responded to within 3 working days.	90%	82%	92%	88%	90%		Within Target

Environmental Health	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q4 Outturn	Q4 Target	Status	
EH02 - Percentage of complaints about licensable activities responded to within 3 working days.	85%	96%	100%	97%	90%		On/Above Target
EH03 - Percentage of high risk food interventions undertaken against programme (A, B and C rated premises)	55%	169%	100%	130%	100%		On/Above Target
EH04 - Percentage of business enquiries responded to within 3 working days.	88%	96%	88%	90%	90%		On/Above Target
EH 06. Number of fixed penalty notices issued for litter and dog fouling offences	N/A	2	2	17	23		Below Target
EH07 - Percentage of LA-IPPC(A20/LAPPC(Part B) processes inspected in accordance with risk rated inspection programme	25%	100%	100%	100%	100%		On/Above Target
EH09 - Enforcement visits to business premises to check compliance with waste arrangements	0	76	74	96	45		On/Above Target
EH 15. Percentage of headline improvement actions identified for implementation during the year that were implemented	N/A	0%	50%	94%	100%		Below Target

Exceptions

Quarter Value Target				EH 06. Number of fixed penalty notices issued for litter and dog fouling offences
Q4	17	23		7 FPNs issued during the Quarter. A total of 17 FPNs were issued throughout the year, all for littering. An additional 15 FPNs were served for other EH issues such as Abandoned vehicles, fly tipping and breaches of householder duty of care. Face to face enforcement patrols resumed part way through the year. Incremental annual targets were been set to achieve a 20% increase on the baseline year by 2024-25, however it was unlikely that the overall annual target would be achieved this year as an

Report finalised: 26/04/22

				increase was not achievable within the Covid constrictions and compounded by ongoing staffing gaps throughout the year.
Q3	2	23		

Quarter Value Target				EH 15. Percentage of headline improvement actions identified for implementation during the year that were implemented
Q4	94%	100%		30 out of the planned 32 improvement activities have been completed, with the outstanding 2 activities being carried forward into 22/23.
Q3	50%	75%		

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

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

Report finalised: 26/04/22

Housing Management	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q4 Outturn	Q4 Target	Status	
HOUS 03. Reduce the percentage of current rent arrears by 5% by early intervention	46%(+)	53%(+)	50%(+)	49% (+)	5%		Covid Affected
HOUS 04. Reduce the level of former tenants arrears by 5% through early intervention, monitoring and enforcement	15%(+)	20 %(+)	30 %(+)	22% (+)	5%		Covid Affected
HOUS 05. Achieve an average turnaround time of 20 working days for minor voids	100	89	84	59	20		Above target (negative)
HOUS 06. Achieve an average turnaround time of 30 working days for major voids	123	109	118	118	30		Above target (negative)

Exceptions

Quarter Value Target			HOUS 03. Reduce the percentage of current rent arrears by 5% by early intervention
Q4	49%	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 4 is £1,091,002.63 which is an increase of 49% on the baseline figure. Please note that the arrears figure as of April 2021 was £1.3 million representing a reduction in arrears over 2021/22.</p> <p>As reported previously the Covid19 pandemic has had a significant impact on our rent arrears and ability to recover arrears. This is noted in the significant increase in arrears in 2020/21. The team continue to work hard with tenants to signpost to support agencies and offer appropriate assistance. We continue to be supportive yet are now in a position to take enforcement action where it is reasonable and</p>

				proportionate to do so. The team is also being reorganised to facilitate dedicated officers for areas to build up knowledge and continuity. An investment in software has also been made to provide more timely analysis around rent arrears.
Q3	50%	5%		

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Quarter Value Target				HOUS 04. Reduce the level of former tenants arrears by 5% through early intervention, monitoring and enforcement
Q4	22%	5%		<p>The baseline figure is £398,781.11 the figure at the end of quarter four 2021/22 is £489,834.09 which is an increase of 22%.</p> <p>Since April 2020 we have collected £89,806.69 in former tenants arrears and we have had to write off £117,875.77 after our efforts to chase the outstanding debt has been unsuccessful, or through the death of the former tenant.</p> <p>In addition the FTA figure is always affected by the amount outstanding after a tenancy is terminated and during this financial year an extra £292,299.21 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.</p> <p>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.</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 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</p>

Q3	30%	5%	
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Quarter Value Target				HOUS 05. Achieve an average turnaround time of 20 working days for minor voids
Q4	59	20		The current relet time for a standard void is 59 days. The void manager post has been through the JE process and is out for advert for recruitment.
Q3	84	20		

Quarter Value Target				HOUS 06. Achieve an average turnaround time of 30 working days for major voids
Q4	118	30		The current relet time for a standard void is 59 days. The void manager post has been through the JE process and is out for advert for recruitment.
Q3	118	30		






Planning	Q1 Outturn	Q2 Outturn	Q3 Outturn	Q4 Outturn	Q4 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	97.3%	100%	100%	96%	80%		On / Above Target
PLA 157C Determining "Other" applications within target deadlines	96.3%	96%	99%	100%	80%		On / Above Target
PLA 01. Determining 'Discharge of Condition' applications within national target deadlines and comparison with realtime performance (Exec EoT Agreements)	70%	65%	96%	69%	80%		Below Target

Report finalised: 26/04/22

Quarter Value Target				PLA 01. Determining 'Discharge of Condition' applications within national target deadlines and comparison with realtime performance (Exec EoT Agreements)
69	Q4	69%	80%	<p>24 out of 35 DOC applications dealt with within 8 weeks or an agreed EOT - 69%</p> <p>This performance target is linked to our Service Plan target 05 - identify and remove barriers to timely decision making on planning applications.</p> <p>We identified these particular types of applications as a local indicator to allow us to monitor our performance and start to improve our response times on them, as these are essentially the last stage of the planning process before developments commence on site. Nationally they are not monitored, so there is no penalty to the LPA for not determining them within agreed timescales, however we want to try and improve our local performance with these applications to align with our excellent performance on other nationally monitored timescales (majors / minors and others).</p> <p><u>Over the last 6 quarters we have averaged 76% against the target of 80% so we are now slowly getting back on target.</u></p> <p>As reported in earlier quarters we are continuing to focus on these application and improve our performance overall.</p>
	Q3	96%	80%	

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.
 Achieved	The target has been successfully completed within the target date.
 Alert	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.
 Failed	The target has failed to achieve what it set out to accomplish within the intended target date.
 Covid Affected	The target has been affected by the Covid 19 Pandemic

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Full Ambition Target Listing by Aim

Aim: Our Customers – providing excellent and accessible services

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q4 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 satisfaction survey on the Food Safety inspections service concluded on 15/01/22. 85% expressed satisfaction with the service (64% very satisfied and 21% fairly satisfied) 14 businesses responded to the survey. 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%	Resources <i>Councillor Downes</i>	 On track	The latest figures from Silktide show the following: Content - 89 (good) up from 88 in January; Accessibility 93 (excellent) up from 82 in January; User Experience - 90 (excellent) up from 89 in January; Marketing - 87 (good) remains the same. Please note that the scores continually change depending upon the pages and documents added. We have completed the accessibility changes as recommended by the Cabinet Office.

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q4 2021/22 Progress Update	
using the Silktime* tool by Dec 2022.			
CUS.03 - Ensure that at least 50% of transactions are made through digital channels by Dec 2024	Resources <i>Cllr Downes</i>	On track	Online Digital Transactions - 25,557 this is including Voter Registrations, Housing, Revenues and Planning online forms accessed via the website Tel and Non Digital contact - 43,088 all staff assisted transactions Total contact transactions 68,645 = 37% via a digital method TOTAL - Year End Non - Digital Contact - 169,164 Digital Contact - 127,650 43% 2021/22
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	Delivery of this has continued with a full review of the priorities and strategy expected in May 2022. The Policy Officers continue to work with the thematic groups on delivery of partnership priorities.
CUS.05 - Monitor performance against the corporate equality objectives and publish information annually	Resources <i>Cllr McGregor</i>	On track	Equalities awareness training delivered to new employees this quarter. Results of the survey conducted with Members over Council Chamber accessibility shared with the relevant Assistant Director. The team have looked into mainstreaming the UK Relay service into the Council's revised Access for All statement. The service run by BT is free to customers and supports those with hearing and/or speech difficulties to contact organisations via text. A number of reasonable adjustments have been handled by the team this quarter.
CUS.06 - Prevent homelessness for more than 50% of people	Resources <i>Cllr Peake</i>	On track	January - March 2022 - 137 approaches from people facing homelessness. 90 prevented from becoming homeless Prevented 90 Still open 47

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q4 2021/22 Progress Update	
who are facing homelessness each year			66% prevented
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 59 days. The void manager post has been through the Job Evaluation process and is out for advert for recruitment.
CUS.08 - Maintain high levels of tenant satisfaction with council housing and associated services	Resources <i>Cllr Peake</i>	On Track	The new open housing reporting tool has been checked by IT now and some updates added so that the interfacing with the pda's should now be working. All operatives have been reminded to ask tenants to complete the customer satisfaction survey and this data to be extracted in May to ensure the correct information.
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	The Go Active facility reopened fully on 19th July 2021 and outreach work commenced in schools and community sessions. To the end of Q4 we attracted 256,375 users to our sessions.
CUS.10 - Deliver a health intervention programme which provides 500 adults per year with a personal exercise plan via the	Resources <i>Councillor Downes</i>	Achieved 2021/22	The health referral programme recommenced in May 2021 with restrictions and fully from 19th July 2021, to the end of quarter 4 we have seen 577 health referral clients start the programme.

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q4 2021/22 Progress Update	
exercise referral scheme			

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

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Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q4 2021/22 Progress Update	
ENV.01 - Develop an externally facing climate change communication strategy targeting communities and stakeholders by October 2020 and deliver an annual action plan	Resources <i>Cllr Dooley</i>	On track	<p>March 2022 update</p> <p>January 2022: Bolsover TV - Nature novel, street sweeper naming comp. Environment newsletter - Veganuary, Big Garden Bird Watch</p> <p>February 2022: Bolsover TV - Alliance Electronics, Bolsover Home (MMC).</p> <p>Environment newsletter - Gardening tips, Alliance Transport, Fairtrade Fortnight</p> <p>March 2022: Bolsover TV - Great British Spring Clean, Bolsover tree planting. Environment newsletter - Spring planting, Great British Spring Clean, Green bins resuming.</p> <p>Social Media - used to support all of the above stories and to continue to drive traffic to the TV and newsletters.</p> <p>Website - Press releases written for the bigger of the above stories and included on the news page.</p> <p>In Touch - Next issue to be distributed April 2022</p>
ENV.02 Reduce the District Council's carbon emissions by - 100 tonnes CO2 in 20/21 - 125 tonnes CO2 in 21/22 -	Resources <i>Cllr Dooley</i>	On track	Low Carbon Skills Fund 2 has now been completed and submitted to SALIX to get the grant.

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder		Q4 2021/22 Progress Update
200 tonnes CO2 in 22/23 - 300 tonnes CO2 in 23/24			Awaiting figures for 2021/22 for analysis
ENV.03 - Achieve a combined recycling and composting rate of 50% by March 2023.	Resources <i>Cllr Watson</i>	Alert	Q4 (2021\22) performance is estimated based on Q3 2019\20 Waste Data Flow figures at 2,015 tonnes of recyclable\compostable materials collected, equating to a combined recycling and composting rate of 40% (approx.). This will be updated when the actual figures become available from WDF July 2022. Q3 (2021\22) Actual recyclable\compostable material collected within this period was 2,666 tonnes as reported by way of Waste Data Flow, equating to a combined recycling\composting rate of 34.4%%.
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	Q4 (2021\22) LEQS's established 2% of streets and relevant land surveyed fell below grade B cleanliness standards representing 98% fell within the 96% target standard set.
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	Q4 LEQS's established 0% of streets and relevant land surveyed fell below grade B cleanliness standards and within the 2% target standard set.
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	7 FPNs issued during the Quarter. A total of 17 FPNs were issued throughout the year, all for littering. An additional 15 FPNs were served for other EH issues such as Abandoned vehicles, fly tipping and breaches of householder duty of care. Face to face enforcement patrols resumed part way through the year. Incremental annual targets were set to achieve a 20%

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q4 2021/22 Progress Update	
			increase on the baseline year by 2024-25, however it was unlikely that the overall annual target would be achieved this year as an increase was not achievable within the Covid constrictions and compounded by ongoing staffing gaps throughout the year.
ENV.08 - Bring 5 empty properties back into use per year through assistance and enforcement measures.	Strategy and Development <i>Cllr Peake</i>	Failed 2021/22	<p>2021/22 2 properties brought back into use. Through intervention from the Westlea working group, 4 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. The sale of a long term empty property in Bolsover is nearing completion and the majority of the renovation has been completed by the developer. The property is of a non-standard construction and has been derelict for a number of years, resulting in a number of complaints from local residents due to the impact it was having on the local community. Officers have worked closely with the owners to encourage them to bring it back into use and also source more affordable and habitable accommodation for them.</p> <p>The Council is continuing with the forced sale of a problematic property in Langwith, due to unpaid charges registered against this. It is expected that this process take between a further 3 and 6 months, providing the charges aren't paid off by the owners - however it is anticipated that this is unlikely to happen. It is expected that the new owner purchases the property for renovation and the Council will offer help and support throughout this process, to ensure that it is brought back to use.</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>

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q4 2021/22 Progress Update	
ENV.11 - Resolve successfully 60% of cases following the issuing of a Community Protection Warning by 2024	Resources <i>Cllr Peake</i>	On track	<p>In Quarter Four 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	Q4 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 4 21/22: Outturn Q4 21/22 =£66,507,349, Baseline (Outturn 20/21) £65,350,671 = difference +1,156,678, + 1.77%
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>PCT Healthcare Ltd, which trades as Peak Pharmacy, has purchased a 113,872 sq ft industrial unit on Plot 5 at Horizon 29 to consolidate its depots into a single purpose-built unit. Work on site will begin in June and the new unit will be handed over in April next year. It is highly likely this business will be the first occupier on the former Coalite site now it has been remediated.</p> <p>Instructions have now been issued to transport consultants to produce the detailed designs for highway improvements at Treble Bob in accordance with a</p>

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q4 2021/22 Progress Update	
			scheme agreed between the developer and Derbyshire County Council. The lead time for this work is around 12 weeks, which means any resubmission for the Clowne Garden Village proposals is unlikely to be received until latter part of 2022 or more likely, the early part of 2023.
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 when it is compiled in April 2022.
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 currently being collated and will be available at the end of April. However, the Council is confident that this target will be exceeded and there over 200 applications and commitments for future affordable housing being processed and negotiated.
ECO.07 - Deliver 150 new homes through the Bolsover Homes Programme by March 2024	Strategy & Development <i>Cllr Peake</i>	On track	<p>Update The first 4 sites in Whitwell are now completed which have delivered 16 new homes. A further 6 homes have been handed over at Sandy Lane Whitwell with the remaining 15 properties on Thorpe Ave, due for hand over in batches up to the end of May 2022.</p> <p>Work is underway at Ashbourne court which is an extension to the existing sheltered scheme and will deliver an additional 14 properties.</p> <p>Construction is under way at The Woodland site which will deliver a further 19 properties and these are the future homes utilising MMC building methodology and green technology to heat and ventilate.</p> <p>Planning permission has been received for the Market Close site site in Shirebrook which batched with an additional 2 satellite sites will deliver 28 properties. Planning permission has also been received for West Street in Langwith for 5 new homes and 7 at Moorfield Lane, Langwith.</p>

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			Work is ongoing on a further site with designs being finalised and preparing for planning submissions at Woburn Close, Blackwell.
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.	Strategy & Development <i>Cllr Downes</i>	On track	<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>Successful recruitment of the new Senior Economic Development Officer (Tourism and Visitor Economy), who will be starting on 22 June 2022.</p> <p>A service level agreement with Marketing Peak District and Derbyshire - the county's Destination Management Organisation (DMO) - has been established for business support and promotion of the district's attractions and accommodation as part of a COVID recovery scheme. 15 businesses have been referred and supported as part of the scheme.</p> <p>The Welcome Back Fund allocated to the district has been spent through a number of events and activities to increase footfall and spend in Bolsover with a town trail, markets and events, as well as community engagement activities linked to the town trail. The fund also supported the improvement of the Visit Bolsover destination website and digital marketing campaign to promote the district as a destination. The scheme completed on 31 March 2022, with the website launch.</p> <p>There is a variety of activities and events planned to celebrate the Queens Jubilee celebrations, with a town trail planned in Bolsover and Shirebrook, with town and parish councils working with the Partnerships' Team to co-ordinate events and activities.</p>