

The Arc
High Street
Clowne
S43 4JY

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

Contact: Lindsay Harshaw
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Thursday, 2nd March, 2023

Dear Councillor

AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE

You are hereby summoned to attend a meeting of the Audit & Corporate Overview Scrutiny Committee of the Bolsover District Council to be held in the Council Chamber, The Arc, Clowne on Thursday, 16th March, 2023 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 on pages 3 and 4.

Yours faithfully



Solicitor to the Council & Monitoring Officer

Equalities Statement

Bolsover District Council is committed to equalities as an employer and when delivering the services it provides to all sections of the community.

The Council believes that no person should be treated unfairly and is committed to eliminating all forms of discrimination, advancing equality and fostering good relations between all groups in society.

Access for All statement

You can request this document or information in another format such as large print or **language** or contact us by:

- **Phone:** [01246 242424](tel:01246242424)
- **Email:** enquiries@bolsover.gov.uk
- **BSL Video Call:** A three-way video call with us and a BSL interpreter. It is free to call Bolsover District Council with Sign Solutions, you just need WiFi or mobile data to make the video call, or call into one of our Contact Centres.
- Call with [Relay UK](#) - a free phone service provided by BT for anyone who has difficulty hearing or speaking. It's a way to have a real-time conversation with us by text.
- **Visiting** one of our [offices](#) at Clowne, Bolsover, Shirebrook and South Normanton

AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE AGENDA

***Thursday, 16th March, 2023 at 10:00 hours taking place in 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 - 24th January, 2023	5 - 13
	To consider the Minutes of the last meeting held on 24 th January 2023.	
5.	List of Key Decisions and Items to be Considered in Private	14
	<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>	
6.	Auditor's Annual Report 2021/22	15 - 41
7.	Risk Management	42 - 57
8.	Summary of Progress on the 2022/23 Internal Audit Plan	58 - 64
9.	Implementation of Internal Audit Recommendations	65 - 73
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11.	Committee self-assessment for Effectiveness	83 - 87
12.	Accounting Policies 2022/23	88 - 115
13.	Ambition Plan Targets Performance Update - October to December 2022 (Q3 - 2022/23)	116 - 141
14.	Audit and Corporate Overview Scrutiny Committee Work Programme 2022/23	142 - 148

AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE

Minutes of a meeting of the Audit & Corporate Overview Scrutiny Committee of the Bolsover District Council held in the Council Chamber, The Arc, Clowne, on Tuesday, 24th January 2023 at 10:00 hours.

As the annual Council Budget proposals were on the agenda for consideration prior to submission to Executive and Council, those Scrutiny Members who were not formally on the Audit and Corporate Overview Scrutiny Committee had been invited to this meeting in accordance with the Council's Constitution. These agenda items were item 8 – Medium Term Financial Plan 2023/24 – 2026/27 and item 9 – Treasury Strategy Reports 2023/24 – 2026/27. These Scrutiny Members could ask questions on items 8 and 9 and partake in any discussion, however, they had no voting rights on any items on the agenda.

PRESENT:

Members:-

Audit & Corporate Overview Scrutiny Committee Members:

Councillor Tom Munro in the Chair

Councillors: Nick Clarke, Mark Hinman, Chris Kane, and Ruth Jaffray (Co-opted Member) (Minute ACO50-22/23 to ACO58-22/23 only).

Scrutiny Members not on Audit & Corporate Overview Scrutiny Committee Members:

Councillors: Derek Adams, David Dixon, Maxine Dixon, Andrew Joesbury, and Rita Turner

Also in attendance was Councillor Clive Moesby (Portfolio Holder for Finance) (from Minute ACO57 onwards)

Officers: Theresa Fletcher (Section 151 Officer), Jenny Williams (Head of Internal Audit Consortium), Sharon Lynch (Senior Auditor – Bolsover District Council), Claire Bamford (Principal Accountant), Joanne Wilson (Scrutiny & Elections Officer) and Lindsay Harshaw (Governance & Civic Officer)

ACO50-22/23 APOLOGIES FOR ABSENCE

Apologies for absence were received on behalf of:

Audit & Corporate Overview Scrutiny Committee Members:

Councillors: Jane Bryson, Donna Hales and Graham Parkin.

Scrutiny Members not on Audit & Corporate Overview Scrutiny Committee Members:

Councillors: Rose Bowler, Anne Clarke, Natalie Hoy, Tom Kirkham, Evonne Parkin, Peter Roberts, Janet Tait and Jen Wilson.

AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE

ACO51-22/23 URGENT ITEMS OF BUSINESS

There were no urgent items of business to consider.

ACO52-22/23 DECLARATIONS OF INTEREST

There were no declarations of interest made.

ACO53-22/23 MINUTES – 30TH SEPTEMBER, 2022

Moved by Councillor Chris Kane and seconded by Councillor Tom Munro
RESOLVED that the Minutes of an Audit and Corporate Overview Scrutiny Committee held on 30th September 2022, be approved as a correct record.

ACO54-22/23 MINUTES – 29TH NOVEMBER, 2022

Moved by Councillor Tom Munro and seconded by Councillor Chris Kane
RESOLVED that the Minutes of an Audit and Corporate Overview Scrutiny Committee held on 29th November 2022, be approved as a correct record.

ACO55-22/23 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 highlighted that there were three reports on the list of key decisions which would be considered by Executive on 30th January 2023. Two of the reports were policies that were linked to Housing Services and had been submitted to a previous Customer Services Scrutiny Committee.

Moved by Councillor Tom Munro and seconded by Chris Kane
RESOLVED that the List of Key Decisions and items to be considered in private document be noted.

ACO56-22/23 SUMMARY OF PROGRESS ON THE 2022/23 INTERNAL AUDIT PLAN

The Head of Internal Audit Consortium presented the report and introduced the recently appointed Senior Auditor for Bolsover District Council who had commenced employment on 23rd January 2023.

It was noted that the report covered the period between October 2022 to January 2023 in respect of the 2022/23 Internal Audit Plan and that Appendix 1 provided a summary of reports for the level of assurance given and the number of

AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE

recommendations made/agreed where a full response had been received. There were currently no concerns to be raised.

A staffing update was provided and it was noted that the Audit Section was now fully staffed.

Moved by Councillor Derek Adams and seconded by Councillor Andrew Joesbury **RESOLVED** that the report be noted.

ACO57-22/23 MEDIUM TERM FINANCIAL PLAN 2023/24 TO 2026/27

Members considered a report and a presentation by the Section 151 Officer on the proposed budget for 2023/24, for the General Fund, Housing Revenue Account and Capital Programme, as part of the Council's Medium Term Financial Plan, covering the years 2023/24 – 2026/27.

The report included details regarding revenue and capital expenditure, the General Fund, Council Tax and the Housing Revenue Account.

A brief explanation of the budgets was provided as follows:-

- Revenue & Capital Budgets

The revenue budget was the amount spent on the day-to-day running of the Council's services, e.g. salaries, property and transport running costs and payments to suppliers for goods and services. It also included the borrowing costs of money spent on capital assets.

Capital spending was mainly for buying, constructing or improving physical assets such as buildings, land vehicles, plant or equipment.

- Housing Revenue Account

Councils with more than 50 properties were required to maintain a separate account that contained all the income and expenditure necessary to manage and maintain the housing stock. This account was ring-fenced and must be kept separate from the General Fund.

- General Fund

The largest sources of income were Business Rates and Council Tax. Income was also generated from fees and charges. The main cost to the General Fund was salaries.

A brief explanation of the proposed General Fund revenue budget was provided for each of the next four years. It was noted that following a robust budget process, a balanced budget had been achieved for each year.

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The Government had announced the one year provisional settlement on the 19th December 2022, however, no mention had been made of the Fair Funding Review or detail in relation to the New Homes Bonus or the Business Rates reset.

The budget figures for the NNDR Growth Protection Reserve had been estimated as the actual income figure was not known for the year. Recently other Government funding had been placed in the reserve to cover any unplanned budget changes. Based on current estimates, funding would remain in the reserve to be used in 2027/28.

The Government had limited the amount of Council Tax that could be achieved to the greater of 3% or £5. As the limit had been increased by 1% on last year's figure, it was thought to be more beneficial to raise the level of Council Tax by 2.99% in order to ensure that the Council would not unintentionally trigger a referendum by going over 3%. The level of increase each year affected the base for future years and the proposed increase for 2023/24 was 2.99% which was £5.72 at Band D.

The Section 151 Officer provided a brief explanation of the Housing Revenue Account and highlighted that the main source of income was from the rent of properties. Accounting regulations meant that a charge was made for depreciation of the Council's housing stock each year and this was used to fund some of the capital work required to properties.

The Council had been allowed an annual rent increase of CPI plus 1%, however, due to rising inflation costs when the Autumn Statement was announced on 17th November 2022, there had been an instruction that rents for social housing would be capped at 7% for 2023/24. It was, therefore, proposed to increase the income for dwelling rents by 5% for 2023/24. The estimate for voids for 2023/24 – 2026/27 was 3% per year and the income budget had been reduced accordingly. In 2023/24 the figure was £711,000, which meant that for each 1% change up or down, £237,000 could either be gained or lost.

It was noted that Fees and Charges had increased by 5% in most cases. Heating charges had not been increased due to the changes made through the Safe and Warm Scheme.

A large proportion of the Council's dwellings were let for social rent – 4,850 social properties and approximately 150 affordable rent. Affordable rent was charged on new build properties and was calculated as 80% of market rent. The average new rent for a social property would be £86.14 which was a weekly increase of £4.10. The average new rent charge for an affordable property would be £115.46 which was a weekly increase of £5.50.

A brief explanation of the General Fund Capital Programme and Housing Revenue Account Capital Programme was provided and details were shown in Appendix 4 to the report.

Councillor Clive Moesby (Portfolio Holder for Finance) entered the meeting at 10:13 hours.

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A Member requested clarification of the void properties. The Section 151 Officer advised that it was anticipated that 3% of properties would become empty and that this had been accounted for in the Housing Revenue Account.

A Member queried whether the reduction in the valuation of properties would have an effect in terms of business rates and rents. The Section 151 Officer stated that in terms of business rates, the value of properties were set by the Valuation Office and that rents of Council dwellings, including new houses, were valued based on 1999 levels.

Another Member referred to the proposed Council Tax increase of 2.99% and queried whether it took into account the occupation of new houses. The Section 151 Officer advised that account had been taken of the estimated number of houses becoming occupied as at 1st April 2023.

A Member asked whether support was available to residents who were struggling to pay their rent. The Section 151 Officer stated that for residents who claimed benefits, their benefits would be increased by the Autumn Statement. She also mentioned that funding had been provided from Derbyshire County Council's Housing Support Fund which could be utilised to help residents with the costs of heating. There was also a small amount of funding available in the Discretionary Housing budget. The Member raised concern in relation to the support available to lower paid workers who had found themselves relying on foodbanks. He asked whether the support available was advertised. The Section 151 Officer advised that the support was advertised and that if anyone was struggling to pay their rent/Council Tax, they should contact the Council to make appropriate payment arrangements.

The Portfolio Holder for Finance advised that a campaign had taken place last year, following advice from the Committee, to promote the Discretionary Housing Benefit and extra funding had been placed in the budget to extend the scheme. He suggested that Members should act in the role as community champions to help to get the message out to local communities. He also reiterated that support was available to residents who were finding it difficult to pay rent/Council Tax.

A Member queried whether it would be possible to organise a poster campaign advertising the locations of foodbanks and warm places. The Portfolio Holder for Finance suggested that this information be sent out with the Council Tax bills and he offered to discuss this further with the Communications, Marketing and Design Manager. Another Member suggested that Facebook be used to advertise the support available to residents.

The Portfolio Holder for Finance thanked the Section 151 Officer for the presentation and offered thanks to the Finance Section for their hard work in maintaining the Council's finances to ensure that a balanced budget had been achieved. He stressed the importance of financial stability in order to deliver services to the residents of the District.

A Member queried the support available to businesses who were experiencing difficulties with the payment of Business Rates and rents. The Section 151 Officer advised that the same flexible approach was given to businesses that were in arrears

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and that arrangements for payment could be put in place by contacting the Revenues Section.

Moved by Councillor Tom Munro and seconded by Councillor Andrew Joesbury
RESOLVED that the report be noted.

ACO58-22/23 TREASURY STRATEGY REPORTS 2023/24 – 2026/27

The Principal Accountant gave a presentation on the Treasury Strategy Reports 2023/24 – 2026/27.

The Principal Accountant reported that treasury risk management for the Authority was conducted within the framework of the Chartered Institute of Public Finance and Accountancy's (CIPFA) Treasury Management in the Public Services: Code of Practice 2021 and that there was a requirement was to approve a Treasury Management Strategy before the start of each financial year.

It was noted that the Treasury Management Strategy, Investment Strategy and Capital Strategy would be submitted to Council on 1st February 2023, for approval.

CIPFA had issued a revised Prudential Code and a revised Treasury Management Code in late December 2021. Due to the timing of the release of these Codes, CIPFA had not required these to be implemented in last year's Strategy. The 2023/24 Strategy would be first one based on these new codes.

A brief explanation of the Treasury Management Strategy (Appendix 1) and Capital Strategy (Appendix 2) was provided.

The Principal Accountant referred to the Public Works Loans Board (PWLB) and advised that the Council had previously raised all of its long term borrowing from this organisation. The PWLB had introduced new lending terms from 26th November 2020, which aimed to prevent Councils using PWLB loans if they intend to buy or had bought any investment assets primary for yield. Councils could still borrow for service delivery, housing and regeneration purposes. The Council would need to complete an annual return to the PWLB setting out its plans and this would need to be signed by the Section 151 Officer.

To ensure that the Council took prudent and sustainable decision on borrowing, the Capital Financial Regulations required the Authority to charge a Minimum Revenue Provision (MRP) when financing capital expenditure by Debt. MRP was charged over the life of the asset up to a maximum of 50 years.

An explanation of the Corporate Investment Strategy (Appendix 3) was provided. It was noted that the Investment Strategy focussed on investments made for service purposes and commercial reasons, rather than those for treasury management. Details were also provided in relation to Commercial Investments and Service Investments.

Ruth Jaffray left the meeting at 10:49 hours.

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The Portfolio Holder for Finance commented that a robust business plan was required when borrowing money and that Members had a vital role when approving loans. He mentioned that the business case for Dragonfly Development Limited would be submitted to Council on 1st February 2023 for consideration.

The Portfolio Holder for Finance thanked the Principal Accountant for the presentation.

Moved by Councillor Chris Kane and seconded by Councillor Andrew Joesbury
RESOLVED that the report be noted.

ACO59-22/23 AUDIT & CORPORATE OVERVIEW SCRUTINY WORK PROGRAMME 2022/23

Committee considered the Work Programme 2022/23.

Moved by Councillor Tom Munro and seconded by Councillor Andrew Joesbury
RESOLVED that the Audit & Corporate Overview Scrutiny Work Programme 2022/23, be noted.

ACO60-22/23 UPDATE FROM SCRUTINY CHAIRS

Customer Services Scrutiny Committee

The Chair of the Customer Services Scrutiny Committee provided the following update:-

The Customer Services Scrutiny Committee had started the year by completing the Review of Council Owned Adapted Accommodation. This was submitted to Executive in May 2022 and was now in its monitoring phase. To date, one update report had been received, 5 out of 9 recommendations had been implemented and the remaining 4 should be delivered in agreed timescales.

Consideration was currently being given to reviewing a piece of work on IT Services and Support that was started during the pandemic but was paused due to changes in operation. Through this work, Members had looked at the impact of the pandemic on IT Services, Members IT Support, and Members IT equipment. A final report with recommendations was expected to go to Executive before the end of the Municipal Year, with a range of recommendations for implementation from May 2023 onwards.

Committee had considered a number of reports this year including:

- Transformation Programme Review
- Operational Update on Waste Collection Services
- Consultation on Derbyshire Homelessness & Rough Sleeping Strategy 2022-2027
- Operational Update on Customer Services

AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE

- Executive's Response to the Review of Council-owned Adapted Accommodation
- Customer Service Standards and Compliments, Comments and Complaints 2021/22 – Q3 & Q4 2021/22 and the Annual Report 2021/22
- LG&SCO and Housing Ombudsman Annual Report 2021/22
- Customer Service Standards and Compliments, Comments and Complaints 2022/23 – Q1 & Q2
- Consultation on Rent Arrears Policy
- Consultation on Mobility Scooter Policy
- Consultation Communal Area Management Policy

Members were due to consider the Q3 2022/23 Customer Standards and Complaints report from Customer Services and would also be receiving a monitoring update on the Housing Strategy.

Climate Change & Communities Scrutiny Committee

The Chair of the Climate Change & Communities Scrutiny Committee provided the following update:-

During the earlier part of this municipal year the Climate Change & Communities Scrutiny Committee had focussed on completing its review work from 2021/22. The review of the Council's Policy on Fireworks had been presented to Executive in April 2022 and was now in its monitoring phase with three out of four recommendations being implemented. The review of Voluntary & Community Sector Grant Allocations had also been finalised and presented to Executive in August 2022 and was now in its monitoring phase. The first monitoring update would be submitted to the next meeting of the Climate Change & Communities Scrutiny Committee.

The review of the Council's Policy on Sky Lanterns and Helium Balloons had now been finalised. This Policy had been presented to Executive in December 2022 and once additional work was finalised, the Council would agree a Charter banning the use of such items on Council-owned land.

A spotlight review would be undertaken on the approach to Carbon Reduction and some targeted work has been undertaken with the current lead officer on reviewing current activity and potential future priorities. The Climate Change & Communities Scrutiny Committee would be agreeing recommendations for action at its next meeting.

Within the main public meetings, consideration had been given to a number of reports this year including:

- Update on Community Woodlands Policy
- Carbon Reduction Plan Monitoring Update
- Delivery of Leisure Services post Covid-19 – Impact on provision, budgets and sustainability of service
- Executive's Response to the Review of Council Policy on Fireworks

AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE

- Executive's Response to the Review of Voluntary & Community Sector Grant Allocations
- Annual Monitoring Update on Sustainable Community Strategy 2020-23 and current Partnership delivery

Members were due to consider the Health and Wellbeing Strategy Annual Monitoring Update; Carbon Reduction Plan Monitoring Update; a monitoring report on the implementation of the recommendations from the Review of Voluntary & Community Sector Grant Allocations; Executive's Response to the Review of Council's Policy on Sky Lanterns and Helium Balloons; the final monitoring report on implementation of the Review of Council Policy on Fireworks; and the Annual Review of the Community Safety Partnership.

Local Growth Scrutiny Committee

The Chair of the Local Growth Scrutiny Committee provided the following update:-

The Local Growth Scrutiny Committee had completed the Review of Integration of Social Value in Council Policy and Delivery. This had been agreed by the Committee in September and presented to Executive in October 2022 with all recommendations being agreed for implementation. As a result of the review the Council now had access to new software to calculate social value outcomes, allowing the capture of wider benefits of the Authority's investments.

Members had focussed on reviewing the Town Centre Regeneration Frameworks adopted in 2017 and assessing progress to date. The aim had been to make recommendations on future action for 2023/24. To date Members had reviewed the Frameworks covering Bolsover and Shirebrook, and were due to review Clowne and South Normanton areas. Relevant Ward Members had been invited to attend as the Framework for their area had been reviewed, alongside the relevant Policy Officer from the Leader's Executive & Partnerships Team. Members' recommendations would take account of other work currently happening in relation to Growth Plans for Shirebrook and Creswell and the funding bids submitted for Bolsover and Shirebrook.

Consideration had also been given to a number of reports this year which included:-

- Quarterly Monitoring Updates on the Business Growth Strategy.
- Various updates on the bids to Shared Prosperity Fund and Levelling Up Fund.

Members were due to receive the remaining Monitoring Update on the Business Growth Strategy for this year; a report on the delivery of Dragonfly and Bolsover Homes Programmes; and a monitoring report on the implementation of the recommendations from the Review of Integration of Social Value to BDC Policy and Delivery.

The meeting concluded at 11:03 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 and Corporate Overview Scrutiny Committee on 16th March 2023

Auditor's Annual Report - 2021/22

Report of the Assistant Director of Finance and Resources

Classification	This report is public
Report By	Assistant Director of Finance and Resources
Contact Officer	Theresa Fletcher 01246 242548 theresa.fletcher@bolsover.gov.uk

PURPOSE / SUMMARY

- To present the External Auditors Annual Report 2021/22 to Audit & Corporate Overview Scrutiny Members for consideration.

1. Report Details

- 1.1 The Committee is asked to consider the Auditor's Annual Report in respect of 2021/22 at **Appendix 1**, which has been prepared by Mazars for consideration by Elected Members of the Council and other stakeholders.

2. Details of Proposal or Information

- 2.1 That Audit and Corporate Overview Scrutiny Committee consider **Appendix 1** from the Council's External Auditor, Mazars.

3. Reasons for Recommendation

- 3.1 To ensure that Audit and Corporate Overview Scrutiny Committee is able to effectively consider the outcomes of the work undertaken by the Council's external auditors.

4. Alternative Options and Reasons for Rejection

- 4.1 A copy of the Auditor's Annual Report is available on the Council's website and was included on the Council agenda for 8th March 2023. Together with inclusion on this Committee agenda these measures should help ensure an appropriate level of consideration by Elected Members and other stakeholders.

RECOMMENDATIONS

1. That the Audit and Corporate Overview Scrutiny Committee considers and notes **Appendix 1**, the report from the Council's External Auditor, Mazars.

Approved by Councillor Clive Moesby, Portfolio Holder for Finance

IMPLICATIONS:

Finance and Risk: Yes ☐ No ☒

Details:

There are no additional financial implications arising from this report.

On behalf of the Section 151 Officer

Legal (including Data Protection): Yes ☐ No ☒

Details:

None arising directly from this report.

On behalf of the Solicitor to the Council

Environment:

Please identify (if applicable) how this proposal/report will help the Authority meet its carbon neutral target or enhance the environment.

Details:

Not applicable to this report

Staffing: Yes ☐ No ☒

Details:

None arising directly from this report.

On behalf of the Head of Paid Service

DECISION INFORMATION

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

District Wards Significantly Affected	None directly
Consultation: 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"/>	Details: Portfolio Holder for Finance

Links to Council Ambition: Customers, Economy and Environment.

DOCUMENT INFORMATION	
Appendix No	Title
1	Bolsover District Council – Auditor’s Annual Report 2021/22

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>
None

Auditor's Annual Report

Bolsover District Council – year ended 31
March 2022

¹⁸
February 2023



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- 01 Introduction
- 02 Audit of the financial statements
- 03 Commentary on VFM arrangements
- 04¹⁹ Other reporting responsibilities

Our reports are prepared in the context of the 'Statement of responsibilities of auditors and audited bodies' issued by Public Sector Audit Appointments Ltd. Reports and letters prepared by appointed auditors and addressed to members or officers are prepared for the sole use of the Council. No responsibility is accepted to any member or officer in their individual capacity or to any third party.

Mazars LLP is the UK firm of Mazars, an international advisory and accountancy group. Mazars LLP is registered by the Institute of Chartered Accountants in England and Wales

01

Section 01: **Introduction**


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1. Introduction

Purpose of the Auditor’s Annual Report

Our Auditor’s Annual Report (AAR) summarises the work we have undertaken as the auditor for Bolsover District Council (‘the Council’) for the year ended 31 March 2022. Although this report is addressed to the Council, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice (‘the Code’) issued by the National Audit Office (‘the NAO’). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.




Opinion on the financial statements

We issued our audit report on 28 November 2022. Our opinion on the financial statements was unqualified.




Value for Money arrangements

In our audit report issued we reported that we had not completed our work on the Council’s arrangements to secure economy, efficiency and effectiveness in its use of resources and had not identified significant weaknesses in those arrangements at the time of reporting. Section 3 confirms that we have now completed this work and provides our commentary on the Council’s arrangements.



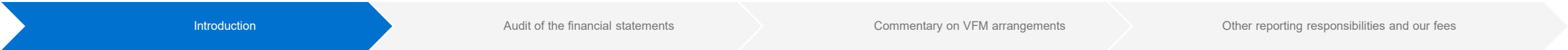
Whole of Government Accounts (WGA)

We have not yet received group instructions from the National Audit Office in respect of our work on the Council’s WGA submission. We are unable to commence our work in this area until such instructions have been received.



Wider reporting responsibilities

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 to consider any objection made to the accounts. No such correspondence from electors has been received.



02

Section 02:

Audit of the financial statements

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2. Audit of the financial statements

The scope of our audit and the results of our opinion

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (ISAs).

The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Council and whether they give a true and fair view of the Council's financial position as at 31 March 2022 and of its financial performance for the year then ended. Our audit report, issued on 28 November 2022 gave an unqualified opinion on the financial statements for the year ended 31 March 2022.

Qualitative aspects of the Council's accounting practices

We reviewed the Council's accounting policies and disclosures and concluded they comply with the 2021/22 Code of Practice on Local Authority Accounting, appropriately tailored to the Council's circumstances.

Level of misstatements

We report any errors or misstatements above a trivial threshold (£40k) identified from our work to the Governance & Standards Committee in our Audit Completion Report.

For 2021/22, we reported s misstatement in the pension liabilities balance. Management has opted not to adjust this misstatement because the value is below materiality and thus the financial statement are fairly presented.

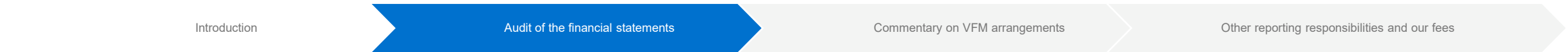
Management co-operation during the audit

We had positive co-operation from management during the audit and in particular want to thank the Assistant Director of Finance and Resources and the Principal Accountant for their support throughout.

Internal control recommendations

The purpose of our audit was to express an opinion on the financial statements. As part of our audit, we considered the internal controls in place relevant to the preparation of the financial statements in order to design audit procedures to allow us to express an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of internal control or to identify any significant deficiencies in their design or operation.

Our detailed findings and recommendations were included in the Audit Completion Report to the Council's Governance & Standards Committee, confirming there were no 'high' priority recommendations with potential for financial loss, damage to reputation or loss of information that may have implications for the achievement of business strategic objectives for immediate implementation.



2. Audit of the financial statements

Main financial statement audit risks and findings

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. Following the risk assessment, we identified risks relevant to the audit of financial statements and the significant audit risks and conclusions reached are set out below:

Audit Risk	Level of audit risk	How we addressed the risk	Audit conclusions
Management override of controls This is a mandatory significant risk on all audits due to the unpredictable way in which such override could occur.	Significant risk: an area that, in our judgment, requires special audit consideration.	We addressed the risk through performing work over accounting estimates, journal entries and considering whether there were any significant transactions outside the normal course of business or otherwise unusual. In addition, we made enquiries of management and used our data analytics and interrogation software to extract accounting journals for detailed testing on specific risk characteristics.	There are no significant matters to report in respect of management override of controls.
Valuation of land & buildings and investment properties and council dwellings The valuation of these properties is complex and is subject to a number of management assumptions, judgements and a high degree of estimation uncertainty covering: <ul style="list-style-type: none"> • Council dwellings (£244,2m – Note 11) • Other Land & Buildings (£17,6m - Note 11) • Surplus Assets (1,5m – Note 11) • Investment Properties (£5,5m – Note 12) 	Significant risk	Our procedures to address this risk included, but was not limited to: <ul style="list-style-type: none"> • 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 using third party information to provide information on regional valuation trends; • critically assessing the approach that the Council adopts to ensure 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 Council's valuers; • testing a sample of individual valuations, back to source records to ensure appropriateness and to gain assurance over whether the correct accounting treatment has been applied; and • to address the prior period errors we have reviewed the work performed by the values through inspecting supporting evidence and for further assurances we have tested the final values against relevant indices. 	There are no significant matters to report in respect of valuation of land, building and dwelling assets.
Valuation of the net pension liability The defined benefit liability relating to the Local Government pension scheme represents significant balances on the Council's balance sheet. The Council relies on an actuary to provide an annual valuation of these liabilities in line with the requirements of IAS 19 Employee Benefits. Due to the high degree of estimation uncertainty associated with this valuation, we have determined there is a significant risk of misstatement in this area.	Significant risk	Our procedures to address this risk included, but was not limited to: <ul style="list-style-type: none"> • liaising with the auditors of the Derbyshire Pension Fund to gain assurance that the controls in place at the Pension Fund are designed and implemented correctly. This included 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 Actuaries, and the key assumptions included within the valuations. This included comparing them to expected ranges, utilising information by the consulting actuary engaged by the National Audit Office 	There are no significant matters to report in respect of valuation of net pension liability.

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Commentary on VFM arrangements

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3. Commentary on VFM arrangements

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3. VFM arrangements – Overall summary

Approach to Value for Money arrangements work

We are required to consider 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 and sets out the reporting criteria that we are required to consider. The reporting criteria are:

- **Financial sustainability** – How the Council plans and manages its resources to ensure it can continue to deliver its services
- **Governance** - How the Council ensures that it makes informed decisions and properly manages its risks
- **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 work is carried out in three main phases.

Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Council has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- 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 directors

Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are

further risks of significant weaknesses.

Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgments we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our Commentary on VFM arrangements which we set out for each criteria later in this section.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Council. We refer to two distinct types of recommendation through the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements**

We make these recommendations for improvement where we have identified a significant weakness in the Council arrangements for securing economy, efficiency and effectiveness in its use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.




- **Other recommendations**

We make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant but which still require action to be taken

The table on the following page summarises the outcomes of our work against each reporting criteria, including whether we have identified any significant weaknesses in arrangements or made other recommendations.

3. VFM arrangements – Overall summary

Overall summary by reporting criteria

Reporting criteria	2020/21 Actual significant weaknesses identified?	2021/22 Commentary page reference	2021/22 Identified risks of significant weakness?	2021/22 Actual significant weaknesses identified?	2021/22 Other recommendations made?
 Financial sustainability	No	13	No	No matters arising in 2021/22.	No
 Governance	No	16	No	No matters arising in 2021/22.	No
 Improving economy, efficiency and effectiveness	No	19	No	No matters arising in 2021/22.	No

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3. VFM arrangements – Overall summary

Context of the Auditor’s Annual Report

Our Auditor’s Annual Report summarises the work we have undertaken as the auditor for Bolsover District Council for the year ended **31 March 2022**, where at the time of reporting in November 2022, we recognise that the social, political and economic environment has changed and local government is facing significant challenges including:

- **Cost of Living:** With most people experiencing financial pressure, spending habits are changing. High energy costs and increasing food prices have impacted on levels of disposable income. With wage (and potentially benefit) increases failing to keep pace with inflation, more people will be facing hardship.
- **Added budget pressures:** With inflation soaring, the cost of goods, services and resources are becoming more expensive. Local authorities are not immune to the increasing cost of energy supply, although the government announcements on energy caps help, many local authorities are still facing higher costs. Local authorities typically budget for modest salary increases year on year, but expectations and demands on salary increases have changed and consideration on how they are to be funded is required.
- **Cost of Borrowing:** The Bank of England base rate has risen to 4% in February 2023 meaning that the cost of borrowing for capital projects has increased significantly.
- **Contractors and Suppliers:** The cost-of-living crisis has resulted in business failures. Although government support has been announced, some businesses will continue to struggle, with a greater risk of supplier failure. Supply failures anywhere in the supply chain will have a knock-on effect.
- **Service Delivery:** Any budget reductions and savings plans are going to impact the ability of local authority services to maintain levels of delivery, particularly at a time of increased demand.

We maintain a watching brief over the key issues facing Bolsover District Council and, should we identify a risk of significant weakness in arrangements, will follow the process as described in section 3 to promptly raise these with management and issue any reports to the Audit and Corporate Overview Scrutiny Committee as part of our audit for the year ending 31 March 2023.

3. VFM arrangements

Financial Sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services

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3. VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria

Significant weakness in 2020/21	Nil.
Significant weaknesses identified in 2021/22	Nil.

Position brought forward from 2020/21

As set out in the table above, there are no indications of a significant weakness in the Council’s arrangements for financial sustainability brought forward from 2020/21. At the end of 2021 the council’s usable reserves were held at £50.4m and this was an improvement of £6.1m from the previous year. These reserves served as means to mitigate future financial challenges and support savings and efficiencies plans.

Overall responsibilities for financial governance

We have reviewed the Council’s overall governance framework, including Council and committee reports, the Annual Governance Statement, and Statement of Accounts for 2021/22. These confirm the Council undertook its responsibility to define the strategic aims and objectives, approve budgets and monitor financial performance against budgets and plans to best meet the needs of the Council’s service users. We also note that in December 2021, the Assistant Director of Finance and Resources submitted a revised Medium Term Financial Plan which incorporated changes to the original budget. The main variance between the original and revised budget was less than £0.067m and this is indicative of the precision in budget setting and governance by the Council.

These arrangements are in line with what we would expect for a district Council and we did not identify any significant weaknesses in arrangements.

The Council’s financial planning and monitoring arrangements

Through our review of Council and committee reports, meetings with management and relevant work performed on the financial statements, we are satisfied that the Council’s arrangements for budget monitoring remain appropriate, including quarterly reporting to Members and well established arrangements for year-end financial reporting.

As part of our audit process, we reviewed Revenue And Capital Outturn Position for 2021/22. we noted that for Capital Expenditure the council has a total spend of £15.546m, the budget for 2021/22 was set at £22.358m. The slippage has been carried forward to 2022/23.

Through review of the general fund budget the Council had anticipated a shortfall of £82k, however at year end the council had a saving of £1.170k. The savings were mainly due to additional income from council tax and reduced cost staff related costs. The Council made a further saving via the HRA outturn of £0,387m as opposed to the budgeted saving of £0,006m. The main saving was also due to staff costs saving as well as additional rent income.

The Council’s financial outturn does not present us with any significant concerns relating to financial planning and monitoring arrangements.

3. VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria

Financial Statement performance 2021/22

We carried out a high level analysis of the audited financial statements, including the Comprehensive Income and Expenditure Statement, the Balance Sheet and Movement in Reserves Statement. The Council's balance sheet position does not highlight any concerns. The Council's usable reserves have declined by £1.792m from £50.419m to £48.627m in 2021/22, with:

- General Fund & Earmarked Reserves of £26.375m, up from £25.785m in the prior year
- HRA Reserve of £13.886m, down from £17.460m in 2020/21
- Capital Reserves of £8.955m, up from £6.583m in 2020/21.

Based on our review, the Council's reserves position does not indicate a risk of significant weakness in VFM arrangements for financial sustainability and provides some mitigation against future financial challenges, and will assist in addressing future volatility and support savings and efficiencies plans. The Council will need to continue to ensure that any use of reserves to smooth the financial position over the next few years is properly planned and the use of reserves cannot be relied on to provide a long term solution to funding gaps.

Arrangements for the identification, management and monitoring of funding gaps and savings

The Medium Term Financial Plan (MTFP) is a current plus four year plan ending 2025/26 which sets out the Council's commitment to provide services that meet the needs of people locally and that represent good value for money within the overall resources available to it. A key part of the strategy is to highlight the budget issues that will need to be addressed by the Council over the coming financial years, by forecasting the level of available resources from all sources and budget pressures relating to both capital and revenue spending as well as assessing sufficient reserves and provisions are held for past and unknown events which may impact on the Council's resources.

The MTFP is prepared alongside other plans and strategies (for example the workforce planning and Capital

and Investment Strategies) and there is a process in place for challenging any growth items and agreeing the achievability of planned savings.

The Council's arrangements and approach to financial planning 2022/23

We reviewed the Medium Term Financial Plan (MTFP) set from 2021/22 to 2025/26. The key part of the plan is to highlight the budget issues that will need to be addressed by the Council over the coming financial years, by forecasting the level of available resources from all sources and budget pressures relating to both capital and revenue spending as well as assessing sufficient reserves and provisions are held for past and unknown events which may impact on the Council's resources. All capital slippage for 2021/22 has been transferred to 2022/23. The original budget shows that the council will have a surplus in 2023.

In November 2022, the Council presented a revised budget for 2022/23 where the Council has reported a saving of £0.082m which is largely in line with original budget.

Based on the above considerations we are satisfied there is not a significant weakness in the Council's arrangements in relation to financial sustainability for the year ended 31 March 2022.

3. Commentary on VFM arrangements

Governance

How the body ensures that it makes informed decisions and properly manages its risks

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3. VFM arrangements – Governance

Overall commentary on the Governance reporting criteria

Significant weakness in 2020/21	Nil.
Significant weaknesses identified in 2021/22	Nil.

The Authority’s governance structure

The Council has an established risk management framework and systems in place which are built into the governance structure of the organisation. There is an updated and approved Risk Management Strategy which includes the Council’s approach, guidance, the Council’s risk appetite and roles and responsibilities. There is a Risk Management Group in place, chaired by the appropriate Cabinet member, which includes relevant senior managers. The group oversees all the Council’s operational and strategic risk registers and provides challenge as part of the process. The Group provides regular reports to the Audit and Corporate Overview Scrutiny Committee to provide assurance on the risk management arrangements in place and confirm that they are regularly reviewed and are working effectively. These arrangements are consistent with what we would expect at a local authority and are adequate for the Council’s purposes.

Risk management and internal control

The Council has an established risk management framework and systems in place which are built into the governance structure of the organisation. The Council has an annual Internal Audit plan which is agreed with management at the start of the financial year and is reviewed by the Audit and Corporate Overview Scrutiny Committee prior to final approval.

The audit plan is based on an assessment of risks the Council faces and is designed to ensure there is assurance on the overall adequacy and effectiveness of the Council’s framework of governance, risk management and control. The planned work can be supplemented if necessary by ad hoc reviews in respect of suspected irregularities and other work commissioned by Officers and Members of the Council where relevant

to respond to emerging risks and issues. We have reviewed the Internal Audit plans for 2020/21 and 2021/22 and confirmed they are consistent with the risk based approach.

Internal Audit progress reports are presented to each Audit and Corporate Overview Scrutiny Committee meeting including follow up reporting on recommendations from previous Internal Audit reports. From our attendance at meetings, we are satisfied this allows the Committee to effectively hold management to account. At the end of each financial year the Internal Audit Consortium provides an opinion based on the work completed during the year. For 2020/21 the Internal Audit Consortium concluded that a reasonable level of assurance could be provided on the overall adequacy and effectiveness of the Council’s framework for governance, risk management and control.

Throughout the year we have attended Audit and Corporate Overview Scrutiny Committee meetings. Through attendance at these meetings we have confirmed that the committee receive regular updates on both internal audit progress and risk management in the form of risk registers. We have seen active member engagement from the Committee who challenge the papers and reports which they receive from officers, internal audit and external audit.

3. VFM arrangements – Governance

Overall commentary on the Governance reporting criteria - continued

Arrangements for budget setting and budgetary control

The Council has an established set of arrangements in place for budget setting and control. The process is set out and approved through the Constitution, which encompasses the budget setting rules and financial procedures. The framework includes:

- Clear responsibilities, including the role of the CFO in leading the budget setting process and providing professional advice, and the reservation of the approval of the Budget to the Council
- Budget setting guidance to managers, with the process normally starting in August to get an early understanding of the key relevant factors and future budget requirements. Although existing budgets are in most cases used as a basis determining the next year's estimates they are not merely rolled forward with only challenge to staff number assumptions and growth and savings proposals.
- Close working between the finance team and with external advisors and neighbouring councils to agree the key budget assumptions, which are challenged and agreed through the budget review process by the Senior Leadership Team, Audit and Corporate Overview Scrutiny Committee, Executive and Council.

Following approval of the budget, budget monitoring commences to monitor progress against targets. Budget monitoring responsibilities of budget holders are documented and they are supported in this role by the finance team. Budget monitoring reports are produced on a monthly basis and there are regular meetings held, including finance team members, to discuss the financial performance and forecasts. There are rules in place regarding the reporting of budget variances and budget changes.

The Council also ensures that Quarterly Financial performance monitoring reports are presented to the Executive and under the updated committee arrangements to the Audit and Corporate Overview Scrutiny Committee. The reports cover General Fund and Housing Revenue Account spend and income to date and forecast against budget, Capital Programme progress and Treasury Management activities, and forecast significant variations are investigated and reported on, together with any corrective action being taken. Our review of the relevant meeting minutes confirmed there was challenge and scrutiny of the process.

We have reviewed the budget setting arrangements through observation and discussions with Officers and no matters have been identified indicating a significant weakness in arrangements.

We have reviewed minutes of meetings and the year end financial outturn reports presented to the Executive during the year as well as the narrative statement to the financial statements. These are indicative of good budget setting and monetary control. In addition, we have reviewed capital expenditure as presented in the financial statements with no issues arising from our testing of additions.

Overall, we have not identified any indicators of a significant weakness in the Council's arrangements relating to the Governance criteria for the year ended 31 March 2022.

3. Commentary on VFM arrangements

Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services

3



3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria

Significant weakness in 2020/21	Nil.
Significant weaknesses identified in 2021/22	Nil.

The Council has in place 2020-2024 Ambition which encompasses its vision to become a dynamic, self-sufficient and flexible Council that delivers excellent services, whilst adapting to local aspirations and acting as the economic and environmental driver for Bolsover District. To achieve this, the Council has three aims designed to deliver this vision through priorities that cover the Council Ambition 2020-2024 and these are related to Customers, Economy and the Environment.

The Council has identified the key performance indicators, and target levels of performance, in relation to these priorities. The performance targets are informed by national standards, local benchmarking and experience and subject to initial challenge and confirmation. The Council has in place a performance management framework which includes identified responsibilities of managers and processes for regular performance reporting and corrective action if required. Portfolio Holders meet regularly with Assistant Directors and Directors to discuss, amongst other things, the performance of services against targets. There is quarterly reporting to the Audit and Corporate Overview Scrutiny Committee and the Executive. These quarterly reports take the form of a dashboard and identify whether the performance is achieved or on/off track. The quarterly reports include an appropriate commentary to explain any significant factors which are affecting performance and actions being taken to correct performance. We are satisfied with scrutiny done on these reports we also note that there are no issues noted by the Head of the Internal Audit Consortium that would give rise to suspicions that there may be performance issues.

On an annual basis, the Council's overall performance is summarised in the Narrative Report as part of the Statement of Accounts. This outlines the Council's progress against its ambitions, highlighting key successes and risk areas. The Narrative Report also includes an agreed plan for subsequent years, including any areas for improvement. This provides the public with an overall assessment of the Council activities for the financial year

A sample of targets as reported in the Q4 report for 21/22 have been reviewed and confirmed that this was inline with what has been reported in the narrative report which forms part of the annual financial statements. The quarterly reports demonstrate that performance has been managed throughout the 2021/22 year and any significant variances have been justified. Overall, we believe there is sufficient evidence to demonstrate adequate arrangements for performance monitoring and management at the Council.

We identified one significant change in the Council's partnership and group structure where the council has made the decision to dissolve its joint venture with Woodhead Regeneration and acquired Dragonfly Development Limited as a wholly owned company. We note that this decision was made in the financial year 2022/23 and this purchase will be reviewed further in our audit for 2022/23.

We are satisfied the Council continues to have arrangements for standing financial instructions, purchase order controls and our work on the financial statements has not identified any significant internal control deficiencies regarding purchasing controls.

Overall, we have not identified any indicators of a significant weakness in the Council's arrangements relating to the Improving Economy, Efficiency and Effectiveness criteria for the year ended 31 March 2022.

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Section 04:

Other reporting responsibilities and our fees

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4. Other reporting responsibilities and our fees

Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to the law; and
- issue an advisory notice.

We have not exercised any of these statutory reporting powers.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. We did not receive any such objections or questions.

Reporting to the National Audit Office (NAO) in respect of Whole of Government Accounts (WGA) consolidation data

The NAO, as group auditor, requires us to complete the WGA Assurance Statement in respect of its consolidation data. We have not received the instructions from the NAO and therefore this work remains incomplete.

4. Other reporting responsibilities and our fees

Fees for work as the Council's auditor

We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Audit Strategy Memorandum. Having substantially completed our work for the 2021/22 financial year, we can confirm that our fees are as follows:

Area of work	2020/21 fees	2021/22 fees	2022/23 Scale Fee
Scale fee in respect of our work under the Code of Audit Practice	£38,046	£38,046	£47,458
Additional cost in respect of:			
• Additional testing on IAS19 Pension Liabilities*	£2,998	£3,300	N/A – included in the scale fee
• Additional testing on valuation of land, buildings, council dwellings and investment properties*	£4,068	£4,500	N/A – included in the scale fee
Comparable fee	£45,112	£45,846	£47,458
Additional costs arising from:			
• Additional work from the introduction of new auditing standards (ISA 540 Estimates)	£2,016	£2,900	TBC
• Other additional testing	£1,188	-	
Additional cost in respect of the new VFM approach	£9,293	£7,500	TBC
Total fees	£57,609	£56,146	TBC

**The scale fee for 2022/23 has been uplifted to take into account a permanent increase for pension testing and testing of land & buildings*

Fee variations subject to PSAA approval process.

Fees for other work

We confirm that we have undertaken one assurance related service for the Council in the year: Assurance return on the pooling of housing capital receipts for £4,000

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*where permitted under applicable country laws.

Bolsover District Council

Meeting of the Audit and Corporate Overview Scrutiny Committee on 16th March 2023

Risk Management

Report of the Chief Executive

Classification	This report is Public
Report By	Karen Hanson, Chief Executive
Contact Officer	Karen Hanson, Chief Executive karen.hanson@bolsover.gov.uk

PURPOSE/SUMMARY OF REPORT

- To update members of the Audit and Corporate Overview Scrutiny Committee of the current position regarding risk management arrangements and the Council's Strategic Risk Register.

REPORT DETAILS

1. Background

Risk Management Strategy

- 1.1 The Audit and Corporate Overview Committee approved the Council's refreshed Risk Management Strategy at its meeting which took place on 30th September 2022. The strategy was then approved and adopted by Executive on 31st October 2022. It has been recommended the strategy is reviewed every 2 years and therefore the next review has been scheduled for the autumn of 2024. The Strategy includes but is not limited to the following;

- The nature of risk for the Council
- The benefits of a robust risk management approach
- The Council's risk appetite
- Risk categorisation – Operational, Governance, Strategic
- Project and Partnership risk
- The Council's risk management approach and arrangements including the 'Risk Management Group'
- Roles and responsibilities including Senior Risk Officer and Senior Information Risk Officer (SRO and SIRO)

- 1.2 The Strategy also details the work of the Risk Management Group (RMG). This is chaired by the appropriate Cabinet Member and includes the Council's Senior Risk Officer (SRO), Senior Information Risk Officer (SIRO), S151 Officer, Senior Managers, Internal Audit and Health and Safety. The group provides a comprehensive oversight of risk throughout the organisation.
- 1.3 The Group oversees all Council operational and strategic risk registers ensuring they are up to date and accurate whilst offering challenge to the assessment process itself. It is responsible for risk management reporting to stakeholder groups across the Council, including this Committee and supports the production of the Annual Governance Statement. The Group leads on the development and review of all risk related policies, plans and strategies across the Council and oversees and champions the implementation of the Risk Management Strategy and associated action plan.
- 1.4 Following approval of the strategy by Executive, the Risk Management Group has responsibility for the action plan. The actions outlined for the Risk Management Group are as follows:
- Develop an annual programme of operational risk register reviews to ensure all are reviewed every 12 months
 - Further develop project and partnership risk management arrangements and reporting to the RMG
 - Develop and undertake refreshed risk management awareness training for all staff
 - Develop and undertake risk management awareness training for all Members (as part of the induction training following the Elections in May 2023)

2. Details of Proposal or Information

Update of the Risk Management Group (RMG)

Corporate Strategic Risk Register

- 2.1 The Risk Management Group is chaired by the Cabinet Portfolio Holder, with the Council's Chief Executive and Section 151 Officer in attendance. Meetings take place quarterly and there is an expectation that all required officers attend. A recent amendment to the Terms of Reference has clarified that, in the absence of an Assistant Director, a substitute (with the ability to make strategic decisions) must attend in their place.
- 2.2 The RMG regularly undertakes a review and gives consideration to the Council's Strategic Risk Register (**Appendix 1**).
- 2.3 During its last meeting, the Risk Management Group was provided with an overview of the work being undertaken to develop the Dragonfly Business Case. It was agreed that this will be a single agenda item for further discussion at the next RMG meeting in April 2023. The Business Case provides examples of risks to be considered and the RMG will consider these, develop a scoring matrix and agree

the wording of a new overarching risk to be inserted into the corporate strategic risk register. This work will then be developed and monitored through the Group.

2.4 In addition to the above, the RMG continues to consider and review the following arising issues and their impact on the Council:

- The Council's Medium Term Financial Plan and financial matters arising
- The impact of the Government's Levelling Up White Paper and Bill
- The impact of Local Government Reform including a County Deal for the East Midlands and the development of a Combined Mayoral Authority
- Cyber risks and ransomware attacks
- Ongoing national issues regarding cost of living, fuel and food prices, annual staff pay rise and inflation
- Housing pressures taking into consideration the Homelessness Duty, the impact of Covid and subsequent Section 21 notices being issued and several refugee and asylum dispersal schemes
- The impact of Climate Change

2.5 These issues will remain under constant review, alongside all risks within the Strategic Risk Register. Any additions and/or amendments to the Council's Strategic Risk Register will take place at the appropriate time.

Operational Risk Registers

2.6 In addition to the Corporate Strategic Risk Register, the RMG reviews individual operational risk registers for specific service areas. This is undertaken on a rolling programme to ensure all services have appropriate and up-to-date risk registers in place.

2.7 At its last meeting on 31st January 2023, the Risk management Group also considered the following issues:

- Levelling Up Agenda
- Insurance claims, renewal and training
- Corporate Health and Safety

2.8 Service leads continue to provide presentations to the Group to enable appropriate review and scrutiny to take place.

Corporate Insurance renewal

2.9 The Council's insurance portfolio was reviewed on 1st October 2022 following annual reviews of policies to minimise and mitigate risks. This is normal practice. The Council's Insurance Officer regularly attends the Risk Management Group and also maintains the master copy of the risk registers. Increasing building and other costs have resulted in the expected higher insurance premiums this year.

3. Reasons for Recommendation

- 3.1 The Audit and Corporate Overview Scrutiny Committee is recommended to note this report from the Risk Management Group as part of the Council's robust approach to risk management. The Risk Management Group provides a comprehensive oversight of risk throughout the organisation.
- 3.2 The Risk Management Group has made significant progress in ensuring that risk is effectively managed within the Council. By leading on the development and review of all risk related policies, plans and strategies across the Council, the Group provides consistency of approach and alignment of all service areas in relation to risk management.

4 Alternative Options and Reasons for Rejection

- 4.1 It is good practice for the Council to develop and regularly review its Risk Management Strategy, Strategic Risk Register and associated risk management processes and policies. Given the importance of these arrangements for the overall performance and governance of the Council the alternative of not providing them is rejected.

RECOMMENDATION(S)

1. That the Audit and Corporate Overview Scrutiny Committee notes the report and Strategic Risk Register as set out in **Appendix 1**.

Approved by Councillor Clive Moesby Portfolio Holder for Finance

IMPLICATIONS:

Finance and Risk: Yes ☐ No ☒

Details:

There are no additional financial implications arising out of this report. Whilst, where appropriate, additional mitigation measures have been identified and implemented during the course of preparing the strategic and operational risk registers, the cost of implementing this mitigation is met from within existing service budgets.

On behalf of the Section 151 Officer

Legal (including Data Protection): Yes ☐ No ☒

Details:

There are no legal or data protection issues arising directly out of this report

On behalf of the Solicitor to the Council

Environment: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Details: There are no environmental implications arising directly from this report
Staffing: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Details: There are no human resource issues arising directly from this report.
On behalf of the Head of Paid Service

DECISION INFORMATION

Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: 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 directly
Consultation: Leader / Deputy Leader <input checked="" 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"/>	Yes Details:

Links to Council Ambition: Customers, Economy and Environment.
All

DOCUMENT INFORMATION	
Appendix No	Title
1	Strategic Risk Register

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>

RISK MATRIX

Impact

- 5 • Catastrophic** • Risks that can have a catastrophic impact on the operation of the Council or service, for example;
- Death
 - Unable to function without Government or other agency intervention
 - Inability to fulfil obligations
 - Adverse national publicity – highly damaging, loss of public confidence
- 4 • Severe** • Risks which can have a severe impact on the operation of the Council or service, for example;
- Extensive injury, major permanent harm
 - Significant impact on service objectives
 - Short to medium term impairment to service capability
 - Major adverse local publicity
- 3 • Moderate** • Risks which have a noticeable impact and degree of disruption on the services provision / impinge on the budget, for example;
- Medical treatment required, semi-permanent harm up to 1 year
 - Short term disruption to service capability
 - Significant financial loss
 - Some adverse publicity, needs careful public relations
- 2 • Minor** • Risks where the impact and any associated losses will be minor, for example;
- First Aid treatment, non-permanent harm up to 1 month
 - Minor impact on service objectives
 - Financial loss that can be accommodated at service level
 - Some public embarrassment, no damage to reputation
- 1 • Negligible** • Risks where the impact and any associated losses will be small, for example;
- No obvious harm or injury
 - Negligible impact on service capability
 - Minimal financial loss
 - Unlikely to cause any adverse publicity, internal only

Likelihood

- 5 • Common** • Is expected to occur in most circumstances
- Perhaps annually or more frequent
- 4 • Likely** • Will probably occur in most circumstances
- Not persistent, perhaps once in 3 years
- 3 • Foreseeable** • Could occur in certain circumstances
- Perhaps once in 10 years
- 2 • Occasional** • May occur in exceptional circumstances
- Not expected to happen, perhaps every 25 years
- 1 • Freak event** • Is never likely to happen or no knowledge of this happening before
- Very unlikely, perhaps once in 50 years, internal only

Risk Matrix

IMPACT	5	5	10	15	20	25
	4	4	8	12	16	20
	3	3	6	9	12	15
	2	2	4	6	8	10
	1	1	2	3	4	5
		1	2	3	4	5
	LIKELIHOOD					

STRATEGIC RISK REGISTER As of February 2023

Area Of Risk (Reference / Date)		Threats / Opportunities			Mitigation / Controls In Place / Actions Undertaken			Potential Further Action / Action Planned / When By Date	
STR1 The introduction of government legislation or parliamentary uncertainty which has an adverse impact on the Council's budget or ability to carry out its statutory functions, for example the Government's White Paper on Levelling Up and the potential impact of an East Midlands Combined Mayoral Authority.		<ul style="list-style-type: none"> • Unable to deliver services that meet changing local needs and aspirations. • Reduced influence over delivery of local services. • Unable to effectively support local communities. • Increased demands on Council services 			<ul style="list-style-type: none"> • The Council is outward looking and actively works to understand proposed changes and the approaches that might be adopted to mitigate any adverse impacts of these. • The Council has effective political and managerial (governance) arrangements in place to manage change. • Appropriate levels of financial reserves / investment funding are maintained to fund strategic shifts in service delivery. • Effective engagement with staff to ensure they embrace necessary change. 				
STR1	16/11/20	Inherent Risk Score (Likelihood x Impact)	5x4	16	Residual Risk Score (Likelihood x Impact)	3x4	12	Risk Owner / Lead Officer	SAMT / Political Leadership
STR2 Failure to deliver a balanced budget in line with the MTFP.		<ul style="list-style-type: none"> • Impact upon ability to deliver current level of services. • Unable to resource acceptable levels of service. • Significant adverse reputational Impact. 			<ul style="list-style-type: none"> • The Council has effective financial and wider management arrangements in place to ensure budget / service delivery arrangements are robust. 				

Area Of Risk (Reference / Date)		Threats / Opportunities			Mitigation / Controls In Place / Actions Undertaken			Potential Further Action / Action Planned / When By Date	
					<ul style="list-style-type: none"> The current MTFP indicates challenging but manageable savings targets. A key risk is that under 'localism' there is less certainty concerning income (NNDR, NHB). The Council has 'adequate' financial reserves in place to cushion against any loss of income for a period of at least one financial year. 				
STR2	16/11/20	Inherent Risk Score (Likelihood x Impact)	4x4	16	Residual Risk Score (Likelihood x Impact)	3x4	12	Risk Owner / Lead Officer	Political Leadership / S151 Officer/ SAMT
STR3 Operational failure which has a major impact upon the provision of services to residents, communities and/or businesses (for example, ICT failure, utilities failure, or building failure).		<ul style="list-style-type: none"> A significant service failure associated with a major impact on the local community, leading to a wider detrimental corporate impact. Deterioration in services to the public, potentially a major initial impact upon a local resident or a group of local residents. Significant staff and financial resources required to resolve position, impacting on other services. A major service has its operating capacity significantly impact and is required to introduce major reform in its approach to service delivery 			<ul style="list-style-type: none"> The Council has appropriate managerial arrangements in place supported by staff recruitment and training to ensure these risks are effectively managed. The Council has a Performance Management Framework in place to help ensure that services are delivered in line with good practice and industry standards. Ongoing monitoring and regular reporting will help ensure that any emerging issues re service performance are effectively identified and resolved at the earliest possible opportunity 				
STR3	16/11/20	Inherent Risk Score (Likelihood x Impact)	3x5	15	Residual Risk Score (Likelihood x Impact)	2x5	10	Risk Owner / Lead Officer	SAMT

Area Of Risk (Reference / Date)		Threats / Opportunities			Mitigation / Controls In Place / Actions Undertaken			Potential Further Action / Action Planned / When By Date	
STR4 Difficulty recruiting to professional posts (for example Environmental Health Officers, qualified lawyers and auditors).		<ul style="list-style-type: none"> • Deterioration in services to the public. • Increasing inefficiencies in service provision. • Weakening of Internal Control arrangements. • Increased pressure on other members of staff. 			<ul style="list-style-type: none"> • There is sufficient funding to bring in agency staff where required to maintain service performance. • At this stage the problematic areas are those where there are national 'shortages'. In the majority of areas it has proved possible to recruit appropriate replacement staff. • Appropriate training budgets are in place to ensure that staff receive necessary training to maintain service quality. • The Council will look at introducing appropriate apprenticeship / training schemes in order to develop employees to meet our requirements. 				
STR4	16/11/20	Inherent Risk Score (Likelihood x Impact)	3x4	12	Residual Risk Score (Likelihood x Impact)	2x4	8	Risk Owner / Lead Officer	SAMT
STR5 Delivery of statutory services alongside the Council's Vision, initiatives, major projects and reforms, potentially overstressing limited resources.		<ul style="list-style-type: none"> • New initiatives are not delivered in a cost-effective manner. • Failure to maintain / improve services in line with local aspirations. • Failure to generate the savings required to balance the budget. • Financial savings measures weaken Governance / Internal Control arrangements. 			<ul style="list-style-type: none"> • The Council has effective prioritisation and project management arrangements in place to ensure resources are directed at key objectives. • The Council has made efforts to ensure effective use of employees by utilising shared services to protect service resilience, by maintaining appropriate training 				

Area Of Risk (Reference / Date)		Threats / Opportunities			Mitigation / Controls In Place / Actions Undertaken			Potential Further Action / Action Planned / When By Date	
		<ul style="list-style-type: none"> Service deterioration / failure arising from capacity issues. 			arrangements and by investing in transformational ICT projects. <ul style="list-style-type: none"> The Council has a robust performance management framework intended to highlight emerging issues. 				
STR5	16/11/20	Inherent Risk Score (Likelihood x Impact)	3x4	12	Residual Risk Score (Likelihood x Impact)	2x4	8	Risk Owner / Lead Officer	SAMT
STR6 Emergency Planning and Business Continuity arrangements fail to meet required standards.		<ul style="list-style-type: none"> Inability of Council to provide services as a consequence of a severe catastrophic external event (e.g. flooding, major terrorist incident, flu pandemic, fire). Failure of IT infrastructure, leading to inability to effectively operate services and to safeguard income streams. Business Continuity Plans prove ineffective in practice 			<ul style="list-style-type: none"> The Council works in partnership with a range of partners on its Emergency Planning arrangements to ensure that we operate in line with best practice. There is an annual 'desktop' scenario to test officers understanding of the arrangements and that they are fit for purpose in a realistic 'trial' scenario. All sections have Business Continuity plans in place which identify key risks and mitigation. Corporate IT systems have been tested against Industry standards for Business Continuity. The Council works in partnership with a range of other agencies that should be able to provide support in the event of the Council's own procedures failing to be effective. 				

Area Of Risk (Reference / Date)		Threats / Opportunities			Mitigation / Controls In Place / Actions Undertaken			Potential Further Action / Action Planned / When By Date	
					<ul style="list-style-type: none"> The Council has put in place industry standard measures to minimise the risk of cyber crime. 				
STR6	16/11/20	Inherent Risk Score (Likelihood x Impact)	5x5	25	Residual Risk Score (Likelihood x Impact)	5x3	15	Risk Owner / Lead Officer	SAMT
STR7 Lack of appropriate strategic direction.		<ul style="list-style-type: none"> Failure to deliver high quality services which address national and local priorities. Deterioration in Governance Arrangements. Refocus of current services necessary with associated disruption 			<ul style="list-style-type: none"> There are appropriate structured training arrangements in place for both Members and Officers. The Council is an outward looking organisation where both Members and Officers are encouraged to network with peer groups to ensure a developed awareness of the broader environment within which we operate. 				
STR7	16/11/20	Inherent Risk Score (Likelihood x Impact)	3x4	12	Residual Risk Score (Likelihood x Impact)	2x4	8	Risk Owner / Lead Officer	SAMT / Political Leadership
STR8 Failure to meet required standards of governance.		<ul style="list-style-type: none"> Adverse Impact upon Service Quality. Failure to deliver high quality services which address national and local priorities. Significant adverse reputational impact 			<ul style="list-style-type: none"> The Council has appropriate managerial arrangements in place supported by staff recruitment and training to ensure these risks are effectively managed. The Council has an active Standards and Audit Committee which provide independent review of the Governance arrangements in the Council. 				

Area Of Risk (Reference / Date)		Threats / Opportunities			Mitigation / Controls In Place / Actions Undertaken			Potential Further Action / Action Planned / When By Date	
					<ul style="list-style-type: none"> The Annual Governance Statement sets out an evidence based structured assessment of the operation of the Council's governance arrangements. 				
STR8	16/11/20	Inherent Risk Score (Likelihood x Impact)	3x4	12	Residual Risk Score (Likelihood x Impact)	2x4	8	Risk Owner / Lead Officer	S151 Officer / Monitoring Officer / SAMT
STR9 Failure to have in place robust, comprehensive and up to date policies and procedures for safeguarding children and vulnerable adults.		<ul style="list-style-type: none"> Profile of safeguarding is poor Staff and members do not know what safeguarding is and their role within it Staff and members do not know how to spot the signs Staff and members do not know how to report it and to who? Lack of public confidence in Council policies plans and staff Reputational damage Potential significant harm to individuals resulting from abuse and neglect of Children and/or Vulnerable Adults possibly leading to personal harm, injury and death 			<ul style="list-style-type: none"> The Council has in place up to date policies for safeguarding both Children and Vulnerable Adults. These policies are aligned to DCC policies which in turn are in line with legislation, regulation and statutory duties placed on Local Authorities. The Council has in place and maintain systems of working practice to safeguard children and vulnerable adults at Council activities and those who receive Council services. Staff recognised as appropriate to do, are DBS/CRB checked All staff receive mandatory safeguarding training Safeguarding is widely promoted and embedded throughout the organisation with all staff being issued with a wallet sized 'safeguarding quick reference guide' 				

Area Of Risk (Reference / Date)		Threats / Opportunities			Mitigation / Controls In Place / Actions Undertaken			Potential Further Action / Action Planned / When By Date	
					<p>which details what to look out for and what to do</p> <ul style="list-style-type: none"> • The Council has an internal safeguarding group which meets quarterly which has representation from all service areas of the Council. • The Council host and Chair the Countywide Derbyshire Safeguarding Leads Sub Group of the Derbyshire Safeguarding Childrens Board and Derbyshire Safeguarding Adults Board • The Council are represented on both the Derbyshire Safeguarding Children's Board (DSCB) and the Derbyshire Safeguarding Adults Board (DSAB) 				
STR9	16/11/20	Inherent Risk Score (Likelihood x Impact)	5x4	20	Residual Risk Score (Likelihood x Impact)	4x3	12	Risk Owner / Lead Officer	SAMT / Political Leadership
STR10 Failure to recover from the impact of COVID-19 upon the organisation, local economy and community		<ul style="list-style-type: none"> • Loss of income to the Council • Inability to provide safe working environment resulting in COVID contamination and infection • Adverse impact on employee health • Inability to change the Councils 'ways of working' to meet the current challenges 			<ul style="list-style-type: none"> • The Council plays an active role in the Local Resilience Forum (LRF) working to effectively and collectively tackle the impact of COVID within the County. • The Council has in place effective business continuity and emergency action plans • The Council has in place robust recovery plans which include: 				

Area Of Risk (Reference / Date)		Threats / Opportunities			Mitigation / Controls In Place / Actions Undertaken			Potential Further Action / Action Planned / When By Date	
		<ul style="list-style-type: none"> Increased Cybersecurity and ICT related risk due to remote working increase Inability to support local businesses and employers Inability to support the community and in particular vulnerable people 			<ul style="list-style-type: none"> Maintaining financial control Workplace safety New ways of working ICT and cybersecurity External recovery plans 				
STR10	16/11/20	Inherent Risk Score (Likelihood x Impact)	5x5	25	Residual Risk Score (Likelihood x Impact)	5x3	15	Risk Owner / Lead Officer	SAMT / Political Leadership
STR11 Cyber security attack which severely impacts ICT systems and data. E.g. Ransomware attack rendering access to ICT unavailable for some time.		<ul style="list-style-type: none"> Inability of Council to provide services as a consequence of a severe catastrophic event which renders access to ICT unavailable such as Ransomware attack. Potential ICO Fines and reputational damage. Adverse Impact upon Service Quality and income streams. Failure to deliver high quality services which address national and local priorities. Potential ICO fines for loss of data Significant adverse reputational impact. Significant cost to Council. 			<ul style="list-style-type: none"> See Operational level activities risk reference ICT1 The Council works in partnership with a range of partners on its Emergency Planning arrangements to ensure that we operate in line with best practice. All sections have Business Continuity plans in place which identify key risks and mitigation. Corporate IT systems have been tested against Industry standards for Business Continuity. 			Emergency planning to run Cyber security training events. Improved awareness to Service Managers. Service Managers to review business continuity plans specifically relating to cyber-attack.	
STR11	08/02/2021	Inherent Risk Score (Likelihood x Impact)	4x4	16	Residual Risk Score (Likelihood x Impact)	4x3	12	Risk Owner / Lead Officer	SAMT / Political Leadership

Area Of Risk (Reference / Date)		Threats / Opportunities			Mitigation / Controls In Place / Actions Undertaken			Potential Further Action / Action Planned / When By Date	
STR12 Significant increases to general cost of living which may impact on Council income including Council Tax, Business Rates, increased rent arrears and reduced leisure income. Significant increases in fuel prices (both vehicle and property) having an adverse effect on the Council's budget.		<ul style="list-style-type: none"> Reduced income to the Council which impacts on the Council's MTFP including: Reduced income from leisure services and other council services which attract income Reduced Council Tax, rent and Business Rates income Increase in fuel prices Increase in energy prices Increases in staff pay award above the budgeted amount 			<ul style="list-style-type: none"> Early identification of reduced income to mitigate impact Early engagement with residents, tenants, businesses and service users in relation to payment plans Procurement of fuel to achieve best prices Regular monitoring of energy prices and assessments of impact against budget Regular budget monitoring Potential for future Government support 				
STR12	08/04/22	Inherent Risk Score (Likelihood x Impact)	4x4	16	Residual Risk Score (Likelihood x Impact)	4x3	12	Risk Owner / Lead Officer	SAMT / Political Leadership
STR13 Housing pressures: Homelessness and pressure on suitable housing provision across the District. Increases in the number of Section 21 Notices being issued by private sector landlords.		<ul style="list-style-type: none"> Increases in Section 21 Notices and residents notifying as homeless Impact of the cost of living crisis on homelessness Lack of suitable available housing including family sized appropriate accommodation Additional pressures on housing provision arising from resettlement programmes Initial data issues from the Government portal (Homes for Ukraine Scheme) 			<ul style="list-style-type: none"> Close working with Derbyshire County Council Resettlement Team to ensure data is accurate and complete. Use of alternative ICT programmes to share and update records i.e. Sharepoint Development of a standard proforma for property inspections. Timely feeding back of information to DCC with any concerns raised immediately. Use of paid overtime for staff to undertake inspections 				

Area Of Risk (Reference / Date)		Threats / Opportunities			Mitigation / Controls In Place / Actions Undertaken			Potential Further Action / Action Planned / When By Date	
Housing resettlement programmes including the Afghan Resettlement Scheme and the Homes for Ukraine Scheme. Potential housing availability pressures, safeguarding, potential homelessness and effective co-ordination of the schemes whilst in the early stages of development.		<ul style="list-style-type: none"> • Identification of safeguarding issues, including unaccompanied children, vulnerable adults and inappropriate housing • Lack of resources to undertake timely inspections • Breakdown in relationships with hosts leading to homelessness and the requirement to find alternative housing • Uncertainty of long term options 			<ul style="list-style-type: none"> • Access to government funding via the DCC allocation • Use of homelessness provisions within the Council's housing team including emergency and temporary accommodation • Use of safeguarding reporting in accordance with established policies • Early consideration of potential increases in homelessness as the scheme approaches 6 & 12 month timescales 				
STR13	08/04/22	Inherent Risk Score (Likelihood x Impact)	5x4	20	Residual Risk Score (Likelihood x Impact)	4x4	16	Risk Owner / Lead Officer	SAMT / Political Leadership
STR14 The impact of Climate Change		<ul style="list-style-type: none"> • Failure to meet government policy and targets • Failure to meet Council targets • Impact of statutory requirements and targets on the Council's budget • Damage to the Council's reputation • Responding to environmental events including weather and land issues 			<ul style="list-style-type: none"> • Delivery of the Climate Change Strategy and Group Action Plan • Training and qualifications on climate change and carbon literacr • Appropriaate emergsnecy plan, business continuity plans and weather planning • Close monitoring of new policy requirements and targets 				
STR14	08/04/22	Inherent Risk Score (Likelihood x Impact)	4x4	16	Residual Risk Score (Likelihood x Impact)	3x4	12	Risk Owner / Lead Officer	SAMT / Political Leadership

Bolsover District Council

Meeting of the Audit and Corporate Overview Scrutiny Committee on 16th March 2023

Summary of Progress on the 2022/23 Internal Audit Plan

Report of the Head of the Internal Audit Consortium

Classification	This report is Public
Report By	Head of the Internal Audit Consortium
Contact Officer	Jenny Williams – 01246 959770 Jenny.williams@ne-derbyshire.gov.uk

PURPOSE/SUMMARY OF REPORT

To present, for members' information, a progress report in respect of the 2022/23 Internal Audit Plan.

REPORT DETAILS

1. Background

- 1.1 The Public Sector Internal Audit Standards require that the Head of the Internal Audit Consortium reports periodically to the Audit and Corporate Overview Scrutiny Committee in respect of performance against the audit plan. Significant risk and control issues should also be reported.

2. Details of Proposal or Information

- 2.1 Appendix 1 is a summary of reports issued in January and February 2023 in respect of the 2022/23 Internal Audit Plan. The Appendix shows for each report the level of assurance given and the number of recommendations made / agreed where a full response has been received. This provides an overall assessment of the system's ability to meet its objectives and manage risk. The definitions of the assurance levels used can be seen in the table below. The assurance levels have also now been linked to definitions of risk within the risk management strategy.

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

2.2 In this period 2 reports have been issued 1 with substantial assurance and 1 with reasonable assurance.

2.3 Appendix 2 provides full details of the audits completed, those in progress / to be completed this year and those that will be deferred. The areas that we have not completed in 2022/23 have been considered for inclusion in the 2023/24 Internal Audit Plan on a risk basis.

2.4 No issues arising relating to fraud were identified.

3. Reasons for Recommendation

3.1 To inform Members of progress on the 2022/23 Internal Audit Plan and to provide details of the Audit Reports issued to date.

3.2 To comply with the requirements of the Public Sector Internal Audit Standards.

4 Alternative Options and Reasons for Rejection

4.1 N/A

RECOMMENDATION

1. That the report be noted.

IMPLICATIONS:

Finance and Risk: Yes ☒ No ☐

Details:

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

On behalf of the Section 151 Officer

Legal (including Data Protection): Yes ☒ No ☐

Details:

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

On behalf of the Solicitor to the Council

Environment:

Please identify (if applicable) how this proposal/report will help the Authority meet its carbon neutral target or enhance the environment.

Details: N/A

Staffing: Yes ☐ No ☒

Details:

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"/> Please indicate which threshold applies	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No

District Wards Significantly Affected	None
Consultation: Leader / Deputy Leader <input type="checkbox"/> Executive <input type="checkbox"/> SLT <input type="checkbox"/> Relevant Service Manager <input checked="" type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	Details:

Links to Council Ambition: Customers, Economy and Environment.
Internal audit reviews help to ensure that the Council is delivering high quality, cost effective services.

DOCUMENT INFORMATION	
Appendix No	Title
1	Summary of Internal Audit reports issued in January and February 2023
2	Progress on the 2022/23 Internal Audit Plan

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>

BOLSOVER DISTRICT COUNCIL

Internal Audit Consortium - Report to Audit and Corporate Overview Scrutiny Committee **Summary of Internal Audit Reports Issued January – February 2023**

Report Ref No.	Report Title	Scope and Objectives	Assurance Provided	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B012	Transport	To review the systems and processes in place in respect of vehicles, fuel issues, depot security and recharges etc.	Substantial	9/02/23	2/3/23	4L	4
B013	Housing Repairs	To review the procedures in place in respect of housing repair requests by tenants	Reasonable	10/2/23	3/3/23	4 (2M 2L)	3

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

Bolsover District Council Internal Audit Plan 2022/23

	Complete
	In progress
	To be completed
	Ongoing throughout the year
	Defer

	Main Financial Systems	2022/23 Days
	Main Accounting / Budgetary Control / MTFP	15
	Creditor Payments	20
	Cash and Banking	18
	Debtors	10
	Treasury Management	10
	Council Tax	10
	NNDR	20
	Housing Benefits	20
	Housing Repairs	10
	Total Main Financial Systems	133
	Corporate / Cross Cutting	2022/23
	Corporate Governance / Assurance Statement	2
	Financial advice / working groups	20
	Corporate Targets	12
	Data Protection	12
	Risk Management	CFWD from 2021/22
	Total Cross Cutting	46
	Other Operational Audits	
	Committee Processes	12
	Members Expenses	10
	Recruitment and Selection	12

	Sickness Absence / Wellbeing	12
	Taxi Licensing	12
	Homelessness	12
	Housing Lettings & Allocations	12
	Housing Building Company	12
	Pleasley Vale Outdoor Centre	12
	Food Hygiene	12
	Compliance Cncl Property, Gas Electric, legionella etc	12
	Contract Accounts and Procedures	12
	Final Accounts (contractors)	5
	Pleasley Mills Property Rents	12
	The Tangent	12
	Grounds Maintenance	10
	Transport / Vehicles / Fuel	13
	Total Operational Areas	194
	IT Related	
	Cyber / network security / DR	15
	Total IT	15
	Special Investigations / Contingency/ emerging risks	40
	NFI Key Contact	10
	Apprenticeships / training	30
	Audit Committee / Client Liaison	15
	Grand Total	483

Reserve Areas

Right to Buy Sales
Sheltered Housing
Planning Fess

Bolsover District Council

Meeting of the Audit and Corporate Overview Scrutiny Committee on 16th March 2023

Implementation of Internal Audit Recommendations

Report of the Head of the Internal Audit Consortium

Classification	This report is Public
Report By	Head of the Internal Audit Consortium
Contact Officer	Jenny.williams@ne-derbyshire.gov.uk

PURPOSE/SUMMARY OF REPORT

To present, for members' information, a summary of the internal audit recommendations made and implemented for the financial years 2020/21, 2021/22 and 2022/23 to date.

REPORT DETAILS

1. Background

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

2. Details of Proposal or Information

- 2.1 This report is to inform Members of the Audit and Corporate Overview Scrutiny Committee of the internal audit recommendations made and progress in respect of implementing them.
- 2.2 Appendix 1 provides an analysis of the number of recommendations made and implemented for the financial years 2020/21 – 2022/23 to date. The table also summarises the number of recommendations that have been implemented and those that are outstanding. Below this the table details every outstanding recommendation.
- 2.3 The vast majority of recommendations have been implemented but 1 high priority recommendation is outstanding in relation to revisiting the 30 year HRA Business Plan. 5 other recommendations are outstanding 1 in relation to the HRA Business Plan and 4 relating to the update of IT policies. Manager's updates in respect of the outstanding recommendations can be seen at Appendix 1.

3. Reasons for Recommendation

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

4 Alternative Options and Reasons for Rejection

- 4.1 Not Applicable

RECOMMENDATION

1. That the report be noted.

IMPLICATIONS:

Finance and Risk: Yes ☒ No ☐

Details:

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

On behalf of the Section 151 Officer

Legal (including Data Protection): Yes ☐ No ☒

Details:

On behalf of the Solicitor to the Council

Environment:

Please identify (if applicable) how this proposal/report will help the Authority meet its carbon neutral target or enhance the environment.

Details: N/A

Staffing: Yes ☐ No ☒

Details:

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	(please state which wards or state All if all wards are affected)
Consultation: Leader / Deputy Leader <input type="checkbox"/> Executive <input type="checkbox"/> SLT <input type="checkbox"/> Relevant Service Manager <input checked="" type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	Details:

Links to Council Ambition: Customers, Economy and Environment.
The implementation of Internal audit recommendations help to ensure that the Council is delivering high quality, cost effective services.

DOCUMENT INFORMATION	
Appendix No	Title
1	Summary of Internal Audit Recommendations Made and Implemented

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>
None

Bolsover District Council

Summary of Internal Audit Recommendations made and implemented 2020/21 – 2022/23 (February 2023)

Recommendations Made	2020/21	2021/22	2022/23
Number of High Priority	1	1	0
Number of Medium Priority	20	13	9
Number of Low priority	32	27	24
Total	53	41	33
Recommendations Implemented	49	39	11
High Recommendations Outstanding	0	1	0
Medium Recommendations Outstanding	2	1	0
Low Recommendations Outstanding	2	0	0
Not overdue yet	0	0	22
Total Overdue Recs	4	2	0
Percentage due implemented	92%	95%	100%

BDC Internal Audit Recommendations Outstanding

2020/21

Report	Audit	Directorate	Conclusion	Recommendations			Total	Not	Overdue	Implemented
Ref				High	Medium	Low		Overdue		
B018	Laptops & Removable Media	Corporate Resources	Reasonable		2	4	6		1L Revised Target April 23	5
B022	Network Security	Corporate Resources	Reasonable		2	1	3		2M 1L Revised Target April 23	
Total					5	10	15		4	5

2021/22

Report	Audit	Directorate	Conclusion	Recommendations			Total	Not		
Ref				High	Medium	Low		Overdue	Overdue	Implemented
B009	Disaster Recovery	Strategy & Development	Substantial			3	3	1		2
B010	30 Year HRA Business Plan	Both	Reasonable	1	2		3		2 (1H 1M)	1
B014	Housing Rents	Strategy & Dev	Substantial		1	1	2			2
Total				1	3	4	8	1	2	5

2022/23

70

Report	Audit	Directorate	Conclusion	Recommendations			Total	Not		
Ref				High	Medium	Low		Overdue	Overdue	Implemented
B001	Cash and Banking	Resources	Substantial				0			0
B002	Food Hygiene	Resources	Reasonable*		2	5	7	3		4
B003	Sundry Debtors	Resources	Substantial				0			0
B004	Risk Management	Resources	Reasonable		1	1	2	2		
B005	Recruitment & Selection	Strategy & Development	Reasonable		1	1	2	1		1
B006	Grounds Maint	Resources	Substantial			2	2			2
B007	Pleasley Vale Business Centre	Strategy & Development	Reasonable		2	4	6	6		
B008	The Tangent Business Centre	Strategy & Development	Reasonable		2	4	6	6		
B009	Corporate Targets	Strategy & Development	Substantial			1	1	1		
B010	Treasury Mgmt	Resources	Substantial				0			0
B011	Creditors	Resources	Substantial				0			0
B012	Transport	Resources	Substantial			4	4			4
B013	Housing Repairs	Strategy & Development	Reasonable		1	2	3 plus 1 disagreed	3		
Total					9	24	33	22		11

BDC Outstanding Internal Audit Recommendations as at February 2023

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment
Laptops and Removable Media – March 21	As part of its next review, the Joint Information Security Policy should be examined and updated where appropriate to reflect any lessons learned from the effects of the rapid move to home working experienced during the Covid-19 pandemic.	Low January 22 Revised Target Date April 2023	The Joint ICT Information Security Policy will be reviewed during the implementation of M365, which is currently being trialled. The implementation of M365 will necessitate a significant re-drafting of the policy.
Network Security – June 2021	All policies are reviewed and appropriately version controlled with the relevant versions added and updated on the Joint ICT Intranet site and DDDC SIDD.	End October 2021 Revised Target Date April 2023	Communications have been provided the latest versions and asked to update the Intranets. Policies are being reviewed and updated along side the introduction of M365 as this will introduce additional policies.
Network Security – June 2021	Joint ICT Strategies are updated and where extant removed from the Intranet site and new versions appended as appropriate.	Medium End February 2022 Revised Target date of April 2023	As above

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment
Network Security – June 2021	ICT should consider the development of an I-Cloud Policy for NEDDC, BDC and DDDC and include this on the Council's Joint ICT Intranet Site.	Low End March 2022 Revised target date April 2023	This will be reviewed with the ICT security policy.
HRA Business Plan – December 2021	The 30 Year HRA Business Plan should be revisited at least every 5 years in line with the MTFP to ensure that it is financially viable and meets the objectives of the Council Ambition. Once finalised the 30 year Plan that is currently in development should be formally approved by Council.	High Once finalised then every 5 years	<p>I have been in contact with Glenn at Housing Finance Associates with regard to updating the business plan and I initially was going to work on this with him in October / November, however with the issues with Robert Woodhead Ltd and the council taking sole control of Dragonfly my time during these months was taken up mainly working on this and unfortunately this meant I could not work on the business plan as any free time I had needed to be spent on the revised budgets.</p> <p>The positive news is that I am going to get the information over to Glenn later this week / next week and this will be based on the latest Medium Term Financial Plan which is going to Council in February</p>

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment
			2023. I am hopeful that this will allow us to have a revised business plan back from the consultants before we start final accounts.
HRA Business Plan – December 2021	Whilst developing the new HRA 30 Year Business Plan the assumptions made should be stress tested to ensure that the plan is robust i.e. looking at best and worst case scenarios for important factors such as voids, inflation and rent levels.	Medium Once finalised then every 5 years	As above

Bolsover District Council

Meeting of the Audit and Corporate Overview Scrutiny Committee on 16th March 2023

Internal Audit Plan 2023/24

Report of the Head of the Internal Audit Consortium

Classification	This report is Public
Report By	Head of the Internal Audit Consortium
Contact Officer	Jenny Williams – 01246 959770 Jenny.williams@ne-derbyshire.gov.uk

PURPOSE/SUMMARY OF REPORT

To present to Members for consideration and agreement the Internal Audit Plan for 2023/24

REPORT DETAILS

1. Background

- 1.1 A key requirement of the Public Sector Internal Audit Standards is that a periodic risk- based plan should be prepared that is sufficiently flexible to reflect the changing risks and priorities of the organisation. The risk- based plan should be fixed for a period of no longer than one year, should outline the assignments to be carried out, their respective priorities and the estimated resources needed.

2. Details of Proposal or Information

- 2.1 The plan has been prepared taking into account the following factors: -

- The organisational objectives and priorities
- Local and national issues and risks
- The requirement to produce an annual internal audit opinion
- An update of the internal audit risk assessment exercise
- The Council's strategic risk register
- Consultation with the Senior Leadership Team

- 2.2 Some reserve audit areas have been included at the end of the plan. Whilst every effort will be made to complete the 2023/24 planned areas first, a list of reserve areas provides more flexibility. At certain times of the year, particularly

year end there can be legitimate reasons why an audit is not feasible at a particular time. If the contingency days are not required then these will be utilised on the reserve areas.

- 2.3 An annual report summarising the outcome of the 2022/23 internal audit plan will be presented to this Committee after the year-end. Some of the areas within the 2022/23 plan have been carried forward to 2023/24.
- 2.4 A summary of the internal audit plan for 2023/24 is shown below and in detail at Appendix 1.

Internal Audit Plan 2023/24

Summary	Audit Days
Main Financial Systems	112
Other Operational Audits	198
Computer / IT Related	22
Corporate / Cross Cutting / Governance	61
National Fraud Initiative	5
Special Investigations & Contingency	40
Apprenticeships / Training	30
Audit Committee / Client Liaison	15
Grand Total	483

- 2.5 Resource availability has been based on the Consortium Business Plan that is due to be approved by the Joint Board on the 29th March 2023. The plan allocates 483 days to Bolsover District Council for 2023/24, this is the same allocation as in 2022/23.
- 2.6 The plan is ambitious and is reliant upon having a full staffing complement and fully trained staff so may not be completed in its entirety.
- 3. Reasons for Recommendations**
- 3.1 To comply with the Public Sector Internal Audit Standards and to determine the internal audit work plan for the year.
- 3.2 To ensure that the annual internal audit opinion can provide assurance in respect of the Council's governance, risk and control arrangements.

4 Alternative Options and Reasons for Rejection

- 4.1 N/A

RECOMMENDATIONS

1. That the Internal Audit Plan for 2023/24 be agreed.
2. That it be noted that the plan is provisional and may need adjusting and prioritising in the light of any emerging risks / staff shortages etc.

IMPLICATIONS:

Finance and Risk: Yes ☒ No ☐
Details:

Financial – The internal audit budget for 2023/24 is due to be approved by the Joint Board at the end of March 2023.

Risk – The audit plan is designed to provide assurance that the council's significant risks identified as part of the risk assessment process are being managed effectively. If additional risks are identified and / or there are changes to priorities during the year the plan will be reconsidered. Any significant changes to the plan will be reported back to the Audit and Corporate Overview Scrutiny Committee for approval.

On behalf of the Section 151 Officer

Legal (including Data Protection): Yes ☒ No ☐
Details:

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

On behalf of the Solicitor to the Council

Environment:

Please identify (if applicable) how this proposal/report will help the Authority meet its carbon neutral target or enhance the environment.

Details: N/A

Staffing: Yes ☐ No ☒
Details:

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"/> Please indicate which threshold applies	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 type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	Details:

Links to Council Ambition: Customers, Economy and Environment.
The internal audit plan is linked to the Council Ambition in respect of its aim to deliver an excellent service that will provide assurance in respect of the Councils governance, risk and control arrangements.

DOCUMENT INFORMATION	
Appendix No	Title
1	Internal Audit Plan 2023/24

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>

Appendix 1

Bolsover District Council Internal Audit Plan 2021/22 – 2023/24

Not completed

Priority		2021/22 Days	2022/23 Days	2023/24 Days	Risk Factor / Strategic Risk
	Main Financial Systems				
M	Main Accounting/Budgetary Control / MTFP	15	15	0	Failure to produce a reliable set of accounts, lack of control over spending, (Strategic Risk 2)
M	CIPFA Financial Management Code	0	0	12	Lack of financial resilience / Sustainability (Strategic Risk 2)
H	Payroll	15	0	20	Employees are paid incorrectly, there are ghost employees in the system
M	Creditor Payments	10	20	0	Incorrect or fraudulent payments are made (Strategic risk 3)
M	Business Grants	15	0	0	Monies not paid out in accordance with scheme
M	Debtors	15	10	0	Loss of income, fraud
M	Treasury Management	15	10	0	Misappropriation of funds, poor investment decisions
M	Cash and Banking	18	18	0	Loss of income, theft
M	Council Tax	0	10	20	Loss of income, fraud (Strategic risk 3)
M	Non Domestic Rates	20	20	0	Loss of income, fraud (Strategic risk 3)
M	Housing / Council Tax Benefits	18	20	20	Reputational damage, fraud (Strategic risk 3)
M	Housing Rents	20	0	20	Loss of income, fraud (Strategic risk 3)
H	Housing Repairs	0	10	20	Reputational damage, health and safety risks (Strategic Risk 3)
M	HRA Business Plan	5	0	0	Lack of financial resilience / Sustainability (Strategic Risk 2)

Priority		2021/22 Days	2022/23 Days	2023/24 Days	Risk Factor / Strategic Risk
	Total Main Financial Systems	166	133	112	
	Other Operational Audits				
M	Asset Management Arrangements	0	0	12	Assets not fiT for purpose, poor VFM
M	Clowne Leisure Centre	13	0	15	Loss of income / theft (Strategic risk 3)
L	Commercial Waste	0	0	10	Loss of income
M	Committee Processes	8	12	0	Lack of transparency (Strategic risk 8)
M	Compliance Cncl Properties, Legionella, gas, electric	0	12	12	Health & Safety
M	Contract accounts and procedures	0	12	0	Value for money
H	Dragonfly	0	12	20	VFM, Poor Governance arrangements(Strategic Risk 5)
M	E Health Food Hygiene	12	12	0	Public Health risk (Strategic risk 3)
L	E.Health Misc Income	0	0	8	Income loss
L	Expenses & Allowances	0	0	12	Fraudulent / incorrect claims
M	Final Accounts	5	5	5	Incorrect payments, fraud
L	FOI / Env Regs	0	0	10	Lack of transparency
M	Gas Servicing	0	0	12	Safety risk, reputational issues (Strategic risk 3)
L	Grounds Maintenance	8	10	0	Reputational (Strategic risk 3)
H	Homelessness	12	12	12	Reputation, public welfare, failure in statutory duty (Strategic Risk 13)
M	Housing Allocations and Lettings	12	12	0	Reputational risk, fraud
M	Insurance	10	0	0	Wrong cover levels and type, fraudulent claims
L	Members Expenses	10	10	10	Fraud, reputational risk
M	Partnership Working	12	0	0	Lack of governance arrangements
L	Planning Fees	0	0	10	Loss of income
M	Pleasley Mills/Property Rents	0	12	0	Loss of income, fraud

Priority		2021/22 Days	2022/23 Days	2023/24 Days	Risk Factor / Strategic Risk
M	Pleasley Vale Outdoor Centre	0	12	12	Health & Safety
L	Rechargeable Repairs (Hsg)	0	0	6	Loss of income
M	Recruitment and Selection	0	12	0	Fraud
M	Refuse Collection	10	0	0	Reputational Risk (Strategic risk 3)
M	Right to Buy	0	0	12	Fraud
M	Section 106	12	0	0	Loss of income/fraud/ reputational damage, failure to complete projects
M	Sickness Absence / Wellbeing	0	12	12	Fraud, morale(Strategic Risk 4)
L	Stores	12	0	0	Theft, poor contract management
M	Taxi Licensing	0	12	0	Safeguarding (Strategic Risk 10)
M	The Tangent	0	12	0	Poor admin / loss of income
M	Transport, fuel, plant	0	13	0	VFM / fraud / theft
L	VAT	0	0	8	Penalties
	Total Operational Audits	126	194	198	
	Computer and IT Related				
H	Cyber Security / Network Security / Systems Security/ Transformation programme/ Digital / DR	14	15	0	Attack on Council systems (Strategic risk 12)
M	IT Inventory / disposal of old Equip	0	0	10	Theft of equipment / data
L	Members IT Equipment	0	0	12	Equipment not returned / issued in error
	Total Computer and IT related	14	15	22	
	Cross Cutting Areas				
H	Climate Change	0	0	12	Reputation, failure to meet council

Priority		2021/22 Days	2022/23 Days	2023/24 Days	Risk Factor / Strategic Risk
					objectives (Strategic Risk 14)
H	Corporate Governance and AGS	2	2	2	Poor Governance (Strategic Risk 8)
M	Data Protection	0	12	0	Mis- use of data, large fines
M	Business Continuity	8	0	0	Public Safety (Strategic Risk 6)
M	Ethics	10	0	0	Reputation, lack of transparency (Strategic Risk 8)
H	Financial Advice / Working Groups	12	20	20	Appropriate controls not in place
M	Health and Safety	12	0	0	Risk of injury, death (Strategic Risk 8)
M	Corporate Targets	10	12	0	Poor Governance (Strategic Risk 8)
M	Procurement	0	0	15	Fraud, poor value for money
M	Risk Management	7	0	0	Failure to identify and mitigate risks (Strategic risk 8)
M	Safeguarding	8	0	12	Public safety, reputational risk (Strategic Risk 9)
M	Transformation Agenda	10	0	0	Failure to meet savings/transformation targets (Strategic Risk 5)
	Total Cross Cutting	79	46	61	
	Special Investigations /Contingency/Emerging risks	43	40	40	Fraud, loss of income
	Apprenticeship / training	30	30	30	Lack of appropriately trained staff
	NFI / Key contact	10	10	5	Fraud
	Audit Committee / Client Officer Liaison	15	15	15	Non- compliance with Public Sector Internal Audit Standards
	Planned Total Days	483	483	483	

Reserve Areas

Gifts and hospitality

Money Laundering

Bolsover District Council

Meeting of the Audit and Corporate Overview Scrutiny Committee on 16th March 2023

Committee self-assessment for effectiveness

Report of the Assistant Director of Finance and Resources

Classification	This report is public
Report By	Assistant Director of Finance and Resources
Contact Officer	Theresa Fletcher 01246 242548 theresa.fletcher@bolsover.gov.uk

PURPOSE / SUMMARY

To inform Members the reason for suspending the annual committee self-assessment process until 2023/24 financial year. To also update Members on the status of the action plan that resulted from the previous self-assessment.

REPORT DETAILS

1 Background

- 1.1 In November 2019 the Audit Committee used The Chartered Institute of Public Finance & Accountancy (CIPFA) Position Statement: Audit Committees in Local Authorities and Police 2018, to enable the committee to undertake a self-assessment.
- 1.2 In January 2020 an action plan was presented to the committee but unfortunately due to the Covid pandemic, the action plan was not followed up.
- 1.3 Therefore, in February 2022 the Audit and Corporate Overview Scrutiny Committee undertook the self-assessment again. An action plan was presented to the meeting in April 2022 based on the results.
- 1.4 The action plan identified a number of areas for improvement with the majority of issues identified being addressed by 2 main actions. These were: 1) the production of an annual report to Council detailing the work of the Audit and Corporate Overview Scrutiny Committee and its achievements and 2) the identification of any potential skill gaps committee Members may have, that could be addressed by training.
- 1.5 The April 2022 report recommended that a further self-assessment for effectiveness be undertaken at the end of the year.

2. Details of Proposal or Information

- 2.1 During 2022, CIPFA updated its 2018 Position Statement. CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2022, includes new expectations in England following the Redmond Review. All authorities and police bodies are encouraged to use the publication to review and develop their arrangements in accordance with the Position Statement.
- 2.2 Audit Committees are a key component of an authority's governance framework. Their purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. The Committee's role in ensuring that there is sufficient assurance over governance, risk and control gives greater confidence to all those charged with governance that those arrangements are effective.
- 2.3 In a local authority, full Council is the body charged with governance. The Audit Committee may be delegated some governance responsibilities but will be accountable to full Council. The Committee has oversight of both internal and external audit, together with the financial and governance reports, helping to ensure that there are adequate arrangements in place for both internal challenge and public accountability.
- 2.4 The Audit Committee should be established so that it is independent of Executive decision making and able to provide objective oversight. It is an advisory committee that has sufficient importance in the authority so that its recommendations and opinions carry weight and have influence with the leadership team and those charged with governance.
- 2.5 The core functions of the Audit Committee are to provide oversight of a range of core governance and accountability arrangements, responses to the recommendations of assurance providers and helping to ensure robust arrangements are maintained.
- 2.6 The specific responsibilities include: Maintenance of governance, risk and control arrangements; Financial and governance reporting; Establishing appropriate and effective arrangements for audit and assurance.
- 2.7 CIPFA recommends that Audit Committee should have no other functions, and explicitly no decision making role. Where Audit and Scrutiny committees have been joined, as at Bolsover, it is recommended by CIPFA that these should be separated.
- 2.8 There is work currently under way to follow this guidance and re-introduce a standalone Audit Committee, by this Council. It is hoped this can be in time for the new municipal year.

- 2.9 With this in mind it is not considered appropriate to ask the Committee to carry out a self-assessment at this time. It is thought it would be more appropriate to establish the new committee, let the Members settle in and undertake the assessment towards the end of the next financial year.
- 2.10 However, to conclude the process of the last self-assessment undertaken and its resulting action plan, I have the following to update:
- 2.11 At its meeting of 13th September 2022, this Committee approved the Audit and Corporate Overview Scrutiny Committee part of the Scrutiny Annual Report which was presented to Council on 7th December 2022. Thus satisfying the first outstanding requirement of the action plan.
- 2.12 At the 26th of April 2022 meeting of this Committee, Members took away an extract from the 2018 guidance 'The Audit Committee Members – knowledge and skills framework'. A matrix was provided to enable Members to carry out their own assessment of their individual knowledge and skills requirements with any perceived skills gaps that could be addressed by training, reported back to a future Committee.
- 2.13 In addition training has been provided to Members during 2022/23 around financial scrutiny and the approval and auditing of financial statements. This therefore satisfies the final outstanding requirement of the action plan.

3 Reasons for Recommendation

- 3.1 This late in the municipal cycle it is not considered necessary for the Committee to undertake a self-assessment. It is felt it would be more appropriate to carry out the exercise once the new committee and possibly Members, are in situ in March or April 2024.

4 Alternative Options and Reasons for Rejection

- 4.1 None.

RECOMMENDATIONS

1. That the Audit and Corporate Overview Scrutiny Committee note the report.

Approved by Councillor Clive Moesby, Portfolio Holder for Finance

IMPLICATIONS:

Finance and Risk: Yes ☐ No ☒

Details: There are no direct financial implications arising from this report.

On behalf of the Section 151 Officer

Legal (including Data Protection): Yes ☐ No ☒

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

On behalf of the Solicitor to the Council

Environment:

Please identify (if applicable) how this proposal/report will help the Authority meet its carbon neutral target or enhance the environment.

Details:

Not applicable to this report

Staffing: Yes ☐ No ☒

Details:

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

On behalf of the Head of Paid Service

DECISION INFORMATION

Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: 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? (Only Key Decisions are subject to Call-In)	No

District Wards Significantly Affected	None directly
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"/>	Details: Portfolio Holder for Finance

Links to Council Ambition: Customers, Economy and Environment.

DOCUMENT INFORMATION	
Appendix No	Title

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>
None

Bolsover District Council

Meeting of the Audit and Corporate Overview Scrutiny Committee on 16th March 2023

Accounting Policies 2022/23

Report of the Assistant Director of Finance and Resources

Classification	This report is public
Report By	Assistant Director of Finance and Resources
Contact Officer	Theresa Fletcher 01246 242548 theresa.fletcher@bolsover.gov.uk

PURPOSE / SUMMARY

The Committee is asked to approve the accounting policies at **Appendix 1**. These are for the current financial year and relate to the preparation of the Statement of Accounts for 2022/23.

REPORT DETAILS

1 Background

- 1.1 The accounting policies adopted by the Council determine the accounting treatment that is applied to transactions during the financial year and in the preparation of the Statement of Accounts at the year end. They determine the specific principles, bases, conventions, rules and practices that will be applied by the Council in preparing and presenting its financial statements. The accounting policies are published within the Statement of Accounts document in accordance with the Code of Practice on Local Authority Accounting and incorporate the requirements of International Financial Reporting Standards (IFRS).
- 1.2 The approval of the accounting policies to be applied by the Council demonstrates that due consideration is being given to which policies to adopt and apply and that those charged with governance are fully informed prior to the commencement of the Statement of Accounts preparation, of the policies that are being adopted.
- 1.3 This report therefore presents the accounting policies that the Council will apply in the preparation of the Statement of Accounts for 2022/23.

2. Accounting Policies

- 2.1 Officers have reviewed and updated where necessary, the existing accounting policies that were agreed for 2021/22. They have been checked for their relevance, clarity, legislative compliance and that they are in accordance with the latest version of the code of practice and IFRS requirements.
- 2.2 The proposed accounting policies for 2022/23 are largely unchanged from previous years with only minor changes to aid understanding. However, as the Statement of Accounts for 2022/23 are prepared it may be necessary to make an amendment to a policy in order to adopt a more appropriate accounting policy. Full details of the proposed accounting policies for the current financial year are provided at **Appendix 1**.

3 Reasons for Recommendation

- 3.1 This report sets out the accounting policies which are to be applied for the 2022/23 Statement of Accounts for consideration by the Audit and Corporate Overview Scrutiny Committee. Given that the policies adopted have significant influence upon the accounting statements it is important that these are given appropriate consideration at the outset of the preparation of the Statement of Accounts. This helps ensure that they are applied consistently in the preparation of the accounts. The policies which are recommended are in line with those that were used in the previous financial year (2021/22).

4 Alternative Options and Reasons for Rejection

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

RECOMMENDATIONS

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

Approved by Councillor Clive Moesby, Portfolio Holder for Finance

IMPLICATIONS:**Finance and Risk:** Yes ☐ No ☒**Details:**

There are no direct financial implications arising from this report. The accounting policies will however, be used to determine the accounting treatment of the financial transactions of the Council for 2022/23 and will therefore influence the presentation and understanding of the financial position of the Council as at 31 March 2023.

None of the policies outlined in **Appendix 1** are considered to be in conflict with legislative or IFRS requirements therefore the risk of adopting a policy that contravenes good practice is considered minimal. The greater risk is the failure to ensure that the policy and the actual accounting treatment are consistent. To minimise this risk the final accounts timetable for 2022/23 has officer review time built in to cross check the policies to the actual treatment of items within the accounts.

On behalf of the Section 151 Officer

Legal (including Data Protection): Yes ☐ No ☒**Details:**

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

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

On behalf of the Solicitor to the Council

Environment:

Please identify (if applicable) how this proposal/report will help the Authority meet its carbon neutral target or enhance the environment.

Details:

Not applicable to this report

Staffing: Yes ☐ No ☒**Details:**

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

On behalf of the Head of Paid Service

DECISION INFORMATION

Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: 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 directly
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"/>	Details: Portfolio Holder for Finance

Links to Council Ambition: Customers, Economy and Environment.

DOCUMENT INFORMATION	
Appendix No	Title
1	Accounting Policies

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>
None

1 Accounting Policies**Notes to the Core Financial Statements****a) General Principles**

The Statement of Accounts summarises the Council's transactions for the 2022/23 financial year and its position at the year end of 31st March 2023. The Council is required to prepare an annual Statement of Accounts by the Accounts and Audit Regulations 2015, which require them to be prepared in accordance with proper accounting practices. These practices primarily consist of the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23, supported by International Financial Reporting Standards (IFRS).

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

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

b) Accounting Concepts

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

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

c) Accruals of Income and Expenditure

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

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

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

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

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

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

d) Cash and Cash Equivalents

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

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

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

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

e) Charges to Revenue for Non-Current Assets

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

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

- Amortisation of intangible fixed assets attributable to the service.

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

The Council's policy for the calculation of the statutory provision for the repayment of debt is determined each year by the Council. The Council has decided that for 2022/23 the outstanding general fund debt prior to 1 April 2007 will be repaid at a rate of 4% of outstanding debt per year until the debt is extinguished. Any prudential borrowing for the General Fund incurred after 1 April 2007 is repaid based on the life of the asset concerned.

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

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

Accounting for Council Tax and NDR

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

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

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

Non-Domestic Rates Appeals

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

g) Contingent Assets

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

h) Contingent Liabilities

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

i) Employee Benefits

Benefits Payable During Employment

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

Termination Benefits

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

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

Post Employment Benefits

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

The Local Government Pension Scheme

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

- The liabilities of the Derbyshire County Council pension fund attributable to the Council are included in the Balance Sheet on an actuarial basis using the projected unit method i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc., and projections of projected earnings for current employees.

- Liabilities are measured using the projected unit method and discounted at the balance sheet date rate of return on high quality corporate bonds of equivalent term to the liabilities. The discount rate is the weighted average of 'spot yields' on AA rated corporate bonds.

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

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

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

Discretionary Benefits

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

j) Events After the Reporting Period

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

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

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

k) Exceptional Items

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

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

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

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

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

m) Financial Instruments

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

Financial Liabilities

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

Financial Assets

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

There are three main classes of financial assets measured at:

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

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

Financial Assets Measured at Amortised Cost

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

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

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

Expected Credit Loss Model

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

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

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

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

Financial Assets Measured at Fair Value through Profit or Loss

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

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

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

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

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

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

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

n) Government Grants and Contributions

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

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

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

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

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

o) Heritage Assets

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

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

p) Intangible Assets

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

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

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

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

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

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

q) Interests in Companies and Other Entities

The Council has a material interest in Dragonfly Developments Limited, a company limited by shares, which is 100% owned by the Council.

Dragonfly Developments Limited became a wholly owned company on 4 October 2022 and as a result the Council will eventually be required to prepare group accounts. However, for this first year based on materiality, group accounts are not being prepared.

When the financial transactions and asset of Dragonfly Developments Limited are material, in the Council's own single-entity accounts, the interests in the company will be recorded as financial assets at cost, less any provision for losses.

In the meantime, Dragonfly Developments Limited is being accounted for as a fair value through profit and loss financial asset.

r) Jointly Controlled Operations and Jointly Controlled Assets

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

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

The Council has the following jointly controlled operations:

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

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

Environmental Health Services - with North East Derbyshire District Council

The Council has jointly controlled assets with Chesterfield Borough Council and North East Derbyshire District Council regarding the operation of a crematorium. The Council holds a share of the joint crematorium committee. The Council's share of the crematorium's assets and income and expenditure for 2022/23 is 15%, (2020/21 15%). On the basis of materiality, Bolsover District Council does not include any figures for the joint crematorium within the Statement of Accounts.

s) Inventories

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

t) Investment Property

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

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

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

u) Leases

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

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

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

The Council as Lessee

Finance Leases

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

Lease payments are apportioned between:

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

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

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

Operating Leases

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

The Council as Lessor**Finance Leases**

The Council currently has no finance leases for property.

Operating Leases

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

v) Overheads and Support Services

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

w) Property, Plant and Equipment

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

Recognition

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

Measurement

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

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

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

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

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

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

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

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

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

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

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

- Where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance, up to the value of the accumulated gains

- Where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line in the Comprehensive Income and Expenditure Statement

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

Impairment

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

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

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

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

Depreciation

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

Depreciation is calculated on the following bases:

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

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

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

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

Components are not separately identified where:

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

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

Disposals and Non-current Assets Held for Sale

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

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

- The asset must be available for immediate sale in its present condition subject to terms that are usual and customary for sales of such assets;
- The sale must be highly probable, the appropriate level of management must be committed to a plan to sell the asset and an active programme to locate a buyer and complete the plan must have been initiated;

- The asset must be actively marketed for sale at a price that is reasonable in relation to its current value;
- The sale should be expected to qualify for recognition as a completed sale within one year of the date of classification and action required to complete the plan should indicate that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn.

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

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

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

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

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

x) Provisions

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

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

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

y) Reserves

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

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

z) Revenue Expenditure Funded from Capital under Statute

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

aa) Value Added Tax (VAT)

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

ab) Foreign Currency Translation

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

ac) Fair Value Measurement of non-financial assets

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

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

The Council measures the fair value of an asset or liability using the assumptions that market

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

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

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

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

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

ad) Segmental Analysis

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

Resources - Finance; Revenues and Benefits; Payroll; Audit (client); ICT (client); Customer Services; Leisure, Health and Wellbeing; Housing Strategy; Environmental Health; Community Safety; Housing Revenue Account - Management; Streetscene.

Strategy and Development - Economic Development; Planning; Housing Revenue Account - Repairs; Property and Estates; Partnership team; Legal; Governance, Elections and Scrutiny; Procurement; Improvement team; Human Resources; Health and Safety; Emergency Planning.

Bolsover District Council

Meeting of the Audit & Corporate Overview Scrutiny Committee on 16th March 2023

Ambition Plan Targets Performance Update – October to December 2022 (Q3 – 2022/23)

Report of the Information, Engagement & Performance Manager

Classification	This report is Public
Report By	Kath Drury, Information, Engagement and Performance Manager
Contact Officer	Kath Drury kath.drury@bolsover.gov.uk

PURPOSE/SUMMARY OF REPORT

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

Out of the 31 targets:

- 20 (65%) are on track
- 3 (10%) have been placed on alert (as unlikely to meet their outturns in 22/23)
- 8 (25%) achieved previously.

Out of the 46 performance indicators:

-
- 34 (74%) have a positive outturn
 - 11 (23%) have a negative outturn
 - 1 (2%) is within target
-

REPORT DETAILS

1. Background

- 1.1 The attached appendices contain the performance outturn as of 31st December 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
- 8 targets are on track

- 2 targets have been placed on alert as they are unlikely to meet their intended outturns in 2022/23:
 - **CUS.07** - *Reduce average relet times for standard voids (council properties) to 20 calendar days by March 2021 and maintain thereafter*
 - **CUS.09** - *Increase participation/attendances in leisure, sport, recreation, health, physical and cultural activity by 3,000 per year.*

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

- 11 targets in total
- 6 targets are on track
- 1 target has been placed on alert as it is unlikely to meet its intended outturn in 2022/23:
 - **ENV.03** - *Achieve a combined recycling and composting rate of 43% by March 2024.*
- 4 targets achieved previously (ENV 07, ENV 08, ENV 09, ENV 10)

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

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

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

2.7 Our Customers

Out of the 28 performance indicators:

- 19 (67%) have a positive outturn
- 8 (28%) have a negative outturn
- 1 (4%) indicators is within target

2.8 Our Environment

Out of the 14 performance indicators:

- 12 (85%) have a positive outturn
- 2 (15%) has a negative outturn

2.9 Our Economy

Out of the 4 performance indicators:

- 3 (75%) have a positive outturn
- 1 (25%) has a negative outturn

2.10 Details have been provided in the appendices for those at exception.

3. Reasons for Recommendation

- 3.1 Out of the 31 Council plan targets, 20 are on track (65%), 3 are on alert (10%), and 8 achieved previously (25%).
- 3.2 Out of the 46 service indicators, 34 have a positive outturn (74%), 11 have a negative outturn (23%) and 1 is within target (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.

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: None from this report.

On behalf of the Solicitor to the Council

Environment:

Please identify (if applicable) how this proposal/report will help the Authority meet its carbon neutral target or enhance the environment.

Details:

By reporting on targets which supports the Council to meet its carbon neutral target and enhance the environment.

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"/> Please indicate which threshold applies	No
Is the decision subject to Call-In? <i>(Only Key Decisions are subject to Call-In)</i>	No

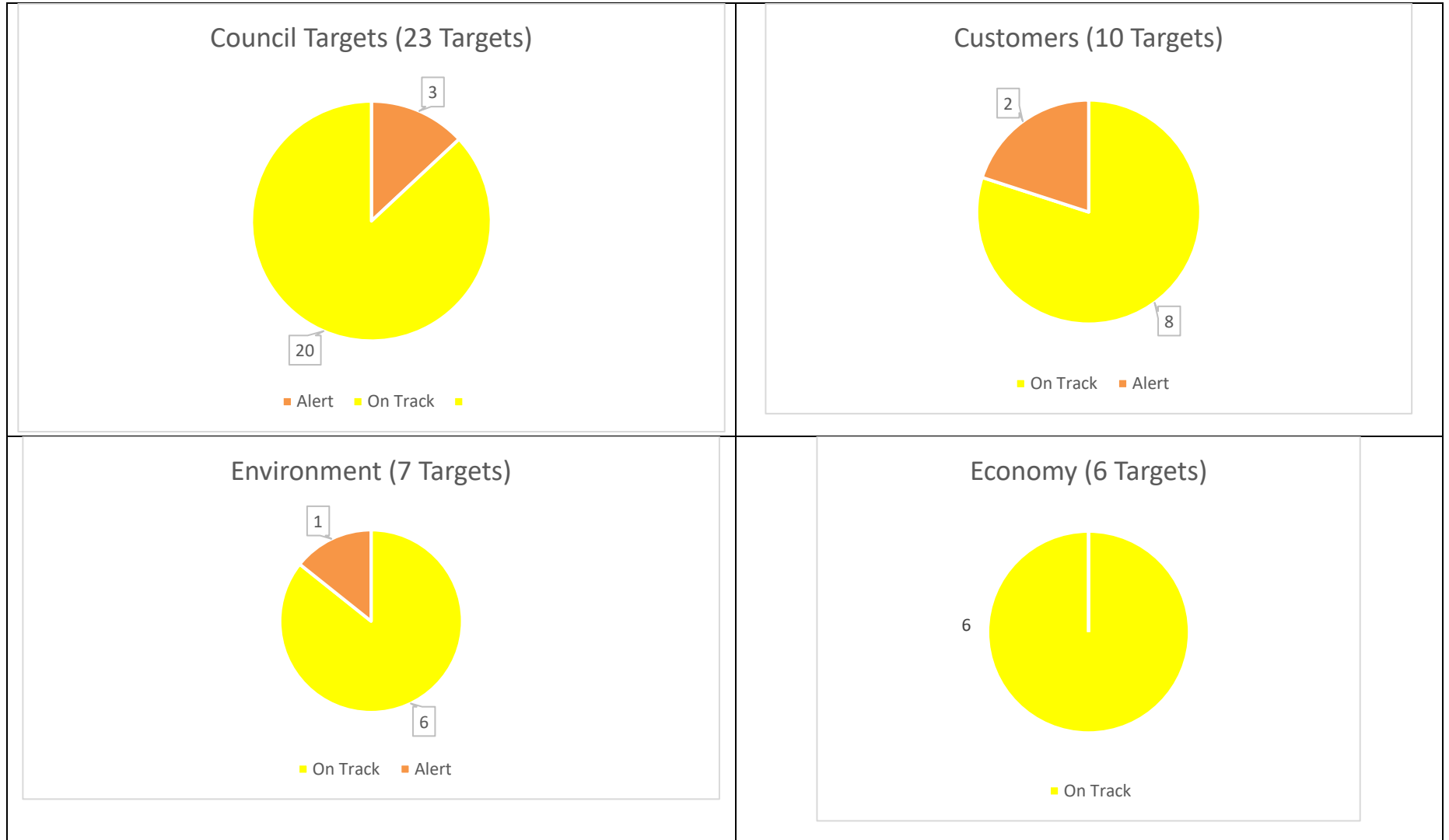
District Wards Significantly Affected	None
Consultation: Leader / Deputy Leader <input type="checkbox"/> Executive <input type="checkbox"/> SLT <input checked="" type="checkbox"/> Relevant Service Manager <input type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <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 Q3 October to December 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

Bolsover District Council - Quarterly Performance Report (QPR)
Q3 – October to December 2022
Council Targets to deliver the Ambition 2020 – 2024



Status Key

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

Council plan targets achieved and by exception**By Exception****Alert**

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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	We have undertaken 34 standard/minor voids in this quarter at an average of 41 days. If we remove 1 property that had been empty due to low demand the average drops to 35 days. (Overall when taking major voids into account we completed 86 voids at an average of 83 days). Performance data is the next priority to ensure the improvements implemented are captured correctly. There have already been improvements in performance with on-going reviews being undertaken by the void co-ordinator.
CUS.09 - Increase participation/attendances in leisure, sport, recreation, health, physical and cultural activity by 3,000 per year.	Resources Councillor Downes	Alert	During quarter 3 we attracted 77,773 attendances (target 88,250) to leisure facility based activities, community outreach programmes and school delivery. Slightly less than previous quarters but we saw a massive drop off in attendances towards Christmas. Accumulative to Date – 244,903 Annual Target 353,000

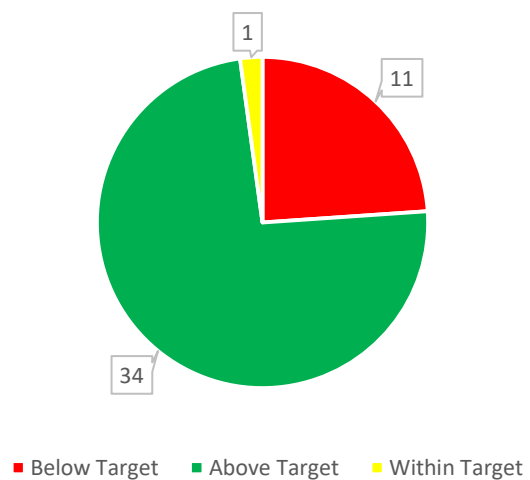
<p>ENV.03 - Achieve a combined recycling and composting rate of 43% by March 2024.</p>	<p>Resources <i>Cllr Watson</i></p>	<p>Alert</p>	<p>Q3 (2022\23) performance is estimated based on Q3 2021\22 Waste Data Flow figures of 2,665 tonnes of recyclable\compostable materials collected, equating to a combined (Q1 to Q3) recycling and composting rate of 34.4% which is lower than the corresponding 2021\22 period; in particular, arising from the 2022 extended summer\drought period resulting in 6% reduced combined recycling performance (i.e. garden waste). Overall, arising from the summer drought period it is anticipated the annual combined recycling performance outturn will be 34% to 36%.</p> <p>A number of factors affect this target such as Producer Responsibilities in the reduction of product packaging, lighter glass\plastic bottles on top of the reduction in garden waste recycling due to the hot summer in 2022. Contamination in burgundy bins is currently averaging 15%, which is substantially lower than some more urbanised Council as high as 35% to 40%. To raise awareness of bin contamination, the service produces regular publicity reminding residents what can and cannot be recycled in our kerbside scheme.</p>
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Appendix 2 contains the full Ambition target listing

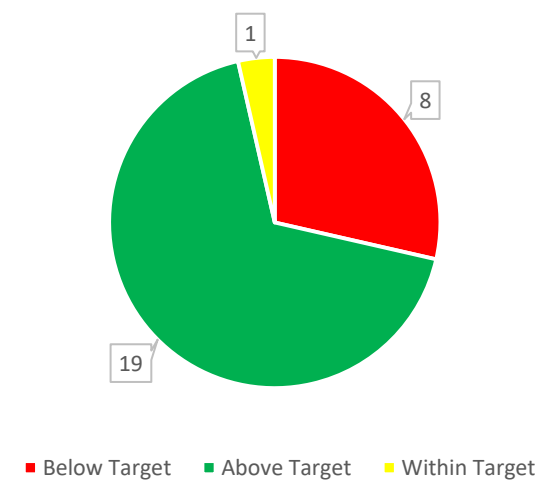
Performance indicators supporting the Council aims

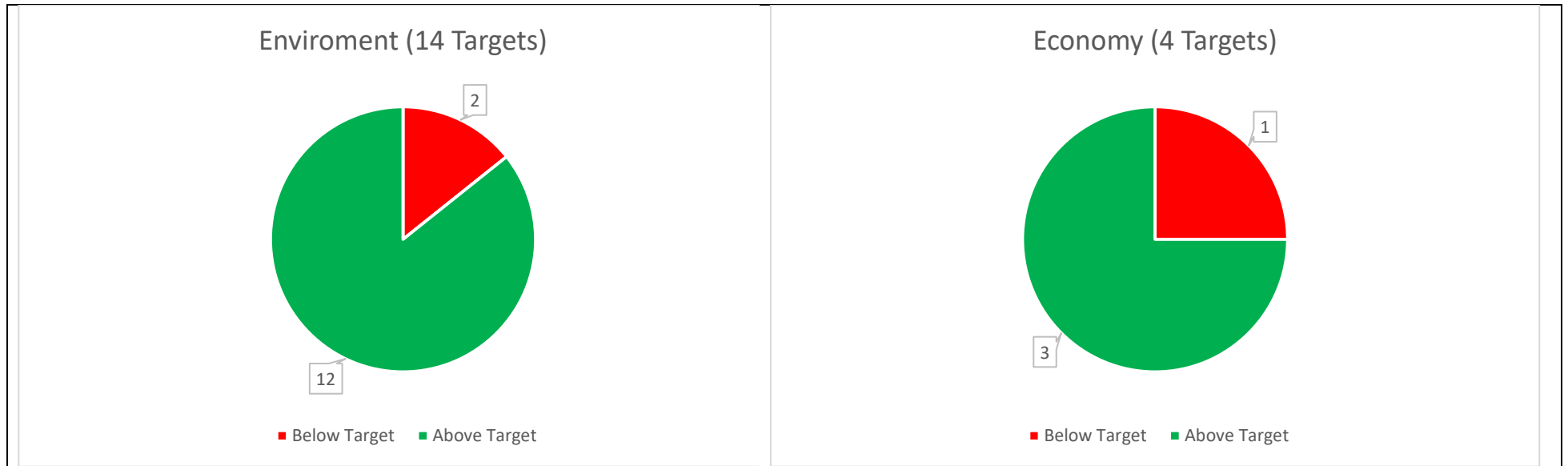
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Service Indicators (46 Targets)



Customers (28 Targets)





124 **Our Customers – Providing excellent and accessible services**

Customer Services	Q4 2021/22 Outturn	Q1 2022/23 Outturn	Q2 2022/23 Outturn	Q3 2022/23 Outturn	Q3 Target	Status	
CUS 01. % external (incoming) telephone calls answered within 20 seconds	69%	75	73%	69%	75%		Below Target
CUS 02 - % customer enquiries dealt with at first point of contact (Quarterly)	96%	89%	100%	94%	60%		Above target
CSP 11 % of Telephone calls answered within 20 seconds (Corporate) (Quarterly)	95%	90%	90%	95%	93%		Above Target
CSP 16 % written complaints responded to in 15 working days (Quarterly)	78%	91%	93%	83%	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%	53%	86%	100%	100%		On / Above Target
CSP 23 Number of formal complaints (Stage 2) received per 10,000 population (Quarterly)	3.5	3.1	1.7	4.2	25		Below Target (Positive)

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Quarter	Value	Target		CUS 01. % external (incoming) telephone calls answered within 20 seconds
Q3	69%	75%		17,180 calls answered within 20secs 69%, staff resources and new starter training impacted on performance, along with an increase in call volumes in December due to freezing weather temperature

Quarter	Value	Target		CSP 16 % written complaints responded to in 15 working days (Quarterly)
Q3	83%	97%		22 out of the 29 formal investigations were responded to within 15 working days. 7 were only slightly outside of the target with 1 at 19 days taken to response. The Council also received 62 M.P. enquiries (subject to the same 15 working day corporate timescale)

Report finalised: 15/02/23

				during this period 53 were responded to within 15 working days, 8 were slightly outside of the target, with 1 outstanding awaiting a response currently within timescale as received 19/12/22 Overall this gives an average of 83%
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Leisure	Q4 2021/22 Outturn	Q1 2022/23 Outturn	Q2 2022/23 Outturn	Q3 2022/23 Outturn	Q3 Target	Status	
LE 01 Number of people participating in Council leisure, sport, recreational, health, physical and cultural activity each year	72,703	83,337	83,793	77,773	88,250		Below Target
LE 02. Deliver a health intervention programme which provides 500 adults per year with a personal exercise plan via the exercise referral scheme	577	102	171	439	125		Above Target

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Exceptions

Quarter	Value	Target		LE01 Number of people participating in Council leisure, sport, recreational, health, physical and cultural activity each year
Q3	77,773	88,250		We attracted 77,773 attendances to leisure facility based activities, community outreach programmes and school delivery. Slightly less than previous quarters but we saw a massive drop off in attendances towards Christmas. (Note: Q3 21/22 65,532)

Performance	Q4 2021/22 Outturn	Q1 2022/23 Outturn	Q2 2022/23 Outturn	Q3 2022/23 Outturn	Q3 Target	Status	
CSI 19 % FOI/EIR requests responded to in 20 working days)	100%	100%	100%	99.1%	95%		On/Above Target

Revenues and Benefits	Q4 2021/22 Outturn	Q1 2022/23 Outturn	Q2 2022/23 Outturn	Q3 2022/23 Outturn	Q3 Target	Status	
Rs 06 - % Council Tax arrears collected	28.8%	9.8%	17.4%	20.3%	30%		Below Target
Rs 07 - % NNDR arrears collected	63.8%	40.3%	49.1%	52.5%	40%		On/Above Target
Rs 09 - % Council Tax Collected	97.30%	95.07%	94.7%	94.1%	97.8%		Below target
Rs 10- % Non-domestic Rates Collected	108.40%	105.5%	99.7%	94.0%	98.5%		Below Target
Rs 11- Benefit overpayments as a % of benefit awarded	2.2	5.9%	1.32%	2.76%	6%		Below Target (Positive)
Rs 12- % Recovery of overpayments within the benefits system	59.79%	26.17%	72.72%	47.41%	17%		On/Above Target
Rs 20 - % Telephone Abandonment: Revenues	2.2	3.5%	2.6%	2.4%	10%		Below Target (Positive)
Rs 21 - % Calls answered within 20 seconds: Revenues	79.6%	77.9%	79.8%	82.0%	65%		Above Target
Rs 22 - Telephone Abandonment: Benefits	1.1%	1.6%	1%	1.2%	3%		Below Target (Positive)
Rs 23 - % Calls answered within 20 seconds: Benefits	92.1%	92%	93.%	93.8%	78%		On/Above Target
Rs 181 - Time taken to process Housing Benefit/Council Tax Benefit new claims and change events	3.5	5	4.2		14		Data not available until the end of January 23

Exceptions

Quarter	Value	Target		Rs 06 - % Council Tax arrears collected (Quarterly)
Q3	20.3%	30%		Below target - impact of cost of living issues and customer's ability to pay. Though significant level of arrears collected, £858k.

Quarter	Value	Target		Rs 09 - % Council Tax Collected
Q3	94.1%	97.8%		Impact of cost of living issues and individuals ability to pay.

Quarter	Value	Target		Rs 10 - % Non-domestic Rates Collected
Q3	94.0%	98.5%		Impact of current economic situation.

Property Services and Housing Repairs	Q4 2021/22 Outturn	Q1 2022/23 Outturn	Q2 2022/23 Outturn	Q3 2022/23 Outturn	Q3 Target	Status
PS&HR 01. % of properties receiving gas appliance servicing within 12 months	100%	25%	51%	74%	75%	Within Target
PS&HR 02. Fit 100 wet rooms a year, cumulative target.	142	24	52	97	75	Above Target
HOUS 06. Achieve an average turnaround time of 30 working days for major voids	118	109	107	86	30	Below Target

Exceptions

Quarter	Value	Target		HOUS 06. Achieve an average turnaround time of 30 working days for major voids
Q3	86	30		We completed 86 void properties at an average of 83 days during Q3. There are a number of properties contained within these figures that were part of the Safe & Warm schemes and these inflate the figure. The Void co-ordinator has been working closely with teams in Repairs & Housing Management and improvements are starting to be reflected in the figures.

Housing Management	Q4 2021/22 Outturn	Q1 2022/23 Outturn	Q2 2022/23 Outturn	Q3 2022/23 Outturn	Q3 Target	Status	
HOUS 01. 60% satisfaction with support received for clients experiencing domestic abuse	70%	74%	80%	72%	60%		On / Above Target
HOUS 02. 60% satisfaction with support received for clients receiving parenting support	100%	100%	100%	100%	60%		On / Above Target
HOU 03 - Proportion of rent collected (inclusive of all charges e.g. heating, support charges etc)	New KPI	84.44%	88%	90%	90%		On / Above Target
HOU04 – Proportion of current tenants over 12 weeks in arrears	New KPI	9.66%	9%	10%	5%		Above Target (negative)

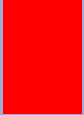







Exceptions

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Quarter	Value	Target		HOUS 04. Proportion of current tenants over 12 weeks in arrears
Q3	10%	5%		The software we have purchased to support arrears management has gone live at the end of December and the effects of this will be monitored over the coming months.

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

Environmental Health	Q4 21/22 Outturn	Q1 2022/23 Outturn	Q2 2022/23 Outturn	Q3 2022/23 Outturn	Q3 Target	Status	
EH 01 - Percentage of noise complaints responded to within 3 working days.	88%	88%	94%	91%	90%		Above Target
EH02 - Percentage of complaints about licensable activities responded to within 3 working days.	97%	95%	100%	97%	90%		On/Above Target

Environmental Health	Q4 21/222 Outturn	Q1 2022/23 Outturn	Q2 2022/23 Outturn	Q3 2022/23 Outturn	Q3 Target	Status
EH03 - Percentage of high risk food interventions undertaken against programme (A, B and C rated premises)	130%	91%	100%	88%	100%	 Below Target
EH04 - Percentage of business enquiries responded to within 3 working days.	90%	94%	94%	95%	90%	 Above Target
EH 06. The number of targeted proactive littering/dog fouling patrols carried out		40	75	97	108	 Below Target
EH 07 - Percentage of LA-IPPC(A20/LAPPC(Part B) processes inspected in accordance with risk rated inspection programme	100%	100%	100%	100%	100%	 On/Above Target
EH 09 - Enforcement visits to business premises to check compliance with waste arrangements	96	13	21	18	11	 Above Target
EH 11 - Number of litter/waste/dog fouling proactive community patrols/events	KPI	4	7	6	4	 On/Above Target
EH 12 - Percentage of all fly-tipping reports referred for investigation responded within 3 working days	KPI	97%	100%	93%	90%	 On/Above Target
EH 13 - Percentage of waste crime cases (Duty of Care/Fly tipping) where sufficient evidence to prosecute has been identified, that are progressed to legal services, with a prosecution file within 60 days	KPI	0%	100%	100%	100%	 On/Above Target

Exceptions

Quarter	Value	Target	EH03 - Percentage of high risk food interventions undertaken against programme (A, B and C rated premises)
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Q3	88%	100%		21 out of 24 completed. Of the 3 premises not received their Food Hygiene interventions, 2 were due to businesses sporadic or not operating during period. The other outstanding inspection will be completed as soon as possible (this was affected by other priority inspection issues).
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Quarter	Value	Target		EH 06. The number of targeted proactive littering/dog fouling patrols carried out
Q3	108	97		We fell short of the quarterly target of 36 by 14 however due to over performing in Q1, this means we were short of meeting the overall target by 11 and we expect to achieve the annual target of 144 by the end of the financial year.

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Streetscene	Q4 2021/22 Outturn	Q1 2022/23 Outturn	Q2 2022/23 Outturn	Q3 2022/23 Outturn	Q3 Target	Status
SS 01 Remove 95% of hazardous Fly Tipping within 24 hours of being reported	100%	100%	100%	100%	95%	On/Above Target
SS 02 Remove 95% of non-hazardous Fly Tipping within 5 working days of being reported	95%	98%	98%	97%	95%	On/Above Target
SS 03 Undertake Local Environmental Quality Surveys Detritus	8%	14%	10%	10%	12%	Below Target (Positive)
SS 04 Undertake Local Environmental Quality Surveys Weeds	5%	6%	2%	4%	14%	Below Target (Positive)

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



Planning	Q4 2021/22 Outturn	Q1 2022/23 Outturn	Q2 2022/23 Outturn	Q3 2022/23 Outturn	Q3 Target	Status	
PLA 157A Determining "Major" applications within target deadlines	100%	100%	100%	100%	70%		On / Above Target
PLA 157B Determining "Minor" applications within target deadlines	96%	100%	100%	97%	80%		On / Above Target
PLA 157C Determining "Other" applications within target deadlines	100%	100%	98%	100%	80%		On / Above Target
PLA 01. Determining 'Discharge of Condition' applications within national target deadlines and comparison with realtime performance (Exec EoT Agreements)	69%	60%	86%	75%	80%		Below Target

Exceptions

Quarter	Value	Target		PLA 01. Determining 'Discharge of Condition' applications within national target deadlines and comparison with realtime performance (Exec EoT Agreements)
Q3	75%	80%		15 out 20 of DOC applications dealt with within 8 weeks or an agreed extension of time - 75%

Appendix 2 Full Ambition Target Listing by Aim



Status Key

Target Status	Usage
 On Track	The target is progressing well against the intended outcomes and intended date.
 Alert	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.

Full Ambition Target Listing by Aim

Aim: Our Customers – providing excellent and accessible services

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Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q3 2022/23 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	Stats below taken from BDC Nov '22 Citizens Panel survey. 86% of Bolsover District Council residents are satisfied with their local area as a place to live in 80% of Bolsover District Council residents feel well-informed about the services the Council provides 76% of Bolsover District Council residents are satisfied with the way that Bolsover District Council runs things
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 overall scores using the Silktide system are Content - 87 (Good), Accessibility - 82 (Great), Marketing - 75 (Good), User Experience - 98 (Excellent). Although the target has not been achieved, this can be justified in the fact that we had previously achieved 90% but the scores continually change due to pages and documents being added on a daily basis. We regularly monitor the system to rectify any errors and are

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q3 2022/23 Progress Update	
using the Silktide* tool by Dec 2022.			looking at reducing the number of PDFs and documents on the site as that is the biggest area where accessibility and content scores can be increased, but this is a time consuming issue.
CUS.03 - Ensure that at least 50% of transactions are made through digital channels by Dec 2024	Resources <i>Cllr Downes</i>	On track	Data from Customer Services for Q3: Online Digital Transactions - 42,086 this is including Voter Registrations, Housing (Bidding and Application), Revenues and Planning online forms accessed via the website Tel and Non Digital contact - 35,203 all staff assisted transactions Total contact transactions 77289 = 54.45 % via a digital method Large reduction in non-digital contact inc. email, face to face and webstaff payments has resulted in a significant increase in % for this quarter.
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	All groups have now completed a review and refresh of their priorities and action plans completed. Thematic Groups have now put their priorities together and finalising their action plans. The Annual Document will be compiled over the coming weeks. We have currently been working with the thematic groups and updating the priorities for each group. This will then form the Sustainable Community Strategy. We have had to push this back to September due to workloads currently with the SPF and investment plan that goes with it.
CUS.05 - Monitor performance against the corporate equality objectives and publish information annually	Resources <i>Cllr McGregor</i>	On track	The Council has performed well against its equality objectives for 2019-2023 and this will be evidenced when putting its new Single Equality Scheme together for 2023 - 2027. Equality considerations is well embedded via equality impact assessments for relevant new policies and services, staff/Member refresh sessions and processes for reasonable adjustment and interpreter/translation requests.
CUS.06 - Prevent homelessness for more	Resources	On track	Quarter 3 2022/2023: 105 approaches

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q3 2022/23 Progress Update	
than 50% of people who are facing homelessness each year	Cllr Peake		65 Prevented 40 Still Open 62% 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 Cllr Peake	Alert	We have undertaken 34 minor voids in this quarter at an average of 41 days. If we remove 1 property that had been empty due to low demand the average drops to 35 days. Overall we completed 86 voids at an average of 83 days. Performance data is the next priority to ensure the improvements implemented are captured correctly. There have already been improvements in performance with on-going reviews being undertaken by the void co-ordinator.
CUS.08 - Maintain high levels of tenant satisfaction with council housing and associated services	Resources Cllr Peake	On Track	Customer satisfaction across repairs remains in the high 90's across all measures. Customer satisfaction data can now be extracted from the hand held devices used by the Repairs team. 100% achieved Preparatory work has commenced on undertaking tenant surveys in 2022/23 based on new national tenancy standards and engagement methodology
CUS.09 - Increase participation/attendance s in leisure, sport, recreation, health, physical and cultural activity by 3,000 per year.	Resources Councillor Downes	Alert	During quarter 3 we attracted 77,773 attendances to leisure facility based activities, community outreach programmes and school delivery. Slightly less than previous quarters but we saw a massive drop off in attendances towards Christmas. Accumulative to Date – 244,903 Annual Target 353,000
CUS.10 - Deliver a health intervention programme which provides 500 adults per	Resources Councillor Downes	On Track	Cumulative total of people that started a health referral programme is 439, so 154 clients attended during the 3rd quarter. Expect to meet target.

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q3 2022/23 Progress Update	
year with a personal exercise plan via the 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	Q3 2022/23 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>Bolsover TV - 14 October - bin reminder service. 21 October - Tania's recycled textiles. 28 October - Woodland Creation Experience Day.</p> <p>Environment newsletter - Unblocktober, hallow-green, reptile awareness day, no dig day November 2022</p> <p>Bolsover TV - 4 November - Elmtown Tree Planting. 11 November - Fox Green, ASPE nominations. 18 November - Creswell in Bloom, Seed Gathering.</p> <p>Environment newsletter - World Vegan Month, Oceans of Plastic, fighting a toxic time bomb (cigarettes). December 2022 -</p> <p>Bolsover TV - 16 December - Air Quality Grant, Sky and Helium Balloon Charter</p> <p>Environment newsletter - World Soil Day, green Christmas</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>

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q3 2022/23 Progress Update	
			In Touch - Climate Change the big debate, air source heat pumps, Whitwell community orchard, toughen stance environmental crime, community fridge, Tibshelf litter trees.
ENV.02 Reduce the District Council's carbon emissions by - 100 tonnes CO2 in 20/21 - 125 tonnes CO2 in 21/22 - 200 tonnes CO2 in 22/23 - 300 tonnes CO2 in 23/24	Strategy & Development Cllr Dooley	On track	MS365 is being rolled out across BDC over the next few months. All council and Executive reports now ask for climate improvements alongside, Legal, Financial and Staff considerations meaning we can capture additional measures across the council. EWI schemes have completed until further funding becomes available. We have opened funding opportunities to private owners through the Lad3 and Hug schemes but due to the complicated funding criteria very few people have qualified, those that have are now in contact with SBS to deliver improvements
ENV.03 - Achieve a combined recycling and composting rate of 43% by March 2024.	Resources Cllr Watson	Alert	<p>Q3 (2022\23) performance is estimated based on Q3 2021\22 Waste Data Flow figures of 2,665 tonnes of recyclable\compostable materials collected, equating to a combined (Q1 to Q3) recycling and composting rate of 34.4% which is lower than the corresponding 2021\22 period; in particular, arising from the 2022 extended summer\drought period resulting in 6% reduced combined recycling performance (i.e. garden waste). Overall, arising from the summer drought period it is anticipated the annual combined recycling performance outturn will be 34% to 36%.</p> <p>A number of factors affect this target such as Producer Responsibilities in the reduction of product packaging, lighter glass\plastic bottles on top of the reduction in garden waste recycling due to the hot summer in 2022. Contamination in burgundy bins is currently averaging 15%, which is substantially lower than some more urbanised Council as high as 35% to 40%. To raise awareness of bin contamination, the service produces</p>

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q3 2022/23 Progress Update	
			regular publicity reminding residents what can and cannot be recycled in our kerbside scheme.
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	LEQS's established 2% of streets and relevant land surveyed fell below grade B cleanliness standards representing 98% falling 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	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 - Carry out 144 targeted proactive littering/dog fouling patrols per year (in 2022/23 and review number for 2023/24)	Resources <i>Cllr Watson</i>	On track	We fell short of the quarterly target of 36 by 14 however due to over performing in Q1, this means we were short of meeting the overall target by 11 and we expect to achieve the annual target of 144 by the end of the financial year. Q3 target = 36; Q3 actual = 22 Annual target = 144
ENV.11 - Resolve successfully 60% of cases following the issuing of a Community Protection Warning by 2024	Resources <i>Cllr Peake</i>	On track	There has been 16 CPWs served. Of the 62 CPWs served so far this year 24 (38%) have been a success, 4 have failed (6%), 1 was cancelled because the tenancy was terminated (1%) and 33 (53%) are within their monitoring period. 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). Combining those within their monitoring period (and the cancelled one) and the successful CPW the outturn is 94%.

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

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Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q3 2022/23 Progress Update	
ECO.02 - Optimise business growth (as measured by gross Business Rates) by £2m by March 2024.	Resources <i>Cllr Moesby</i>	On track	Outturn Q3 22/23 = £66,603,870, Baseline(Outturn 21/22) £66,507,349 =difference + 96,521, +0.15%
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	Coalite: Build out completed for Peak Pharmacy. Unit3 to follow for named occupant: Wolseley Clowne Garden Village: Awaiting update from DCC and developer on whether agreement has been reached on highway improvements at the Treble Bob roundabout.
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, it would appear that housebuilders have slowed construction slightly. From discussions with some housebuilders in December and January, this relates to the economic shock caused by the mini-budget, although they also felt that things may be settling down now. Despite this, it is considered that we are on track to meet the annual target when it is compiled in April 2023.
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 housing units delivered is collated at the end of the financial year. However, it is anticipated that this target will be exceeded due to the number of commitments for affordable homes on existing planning applications that the Council has received.

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q3 2022/23 Progress Update	
ECO.07 - Deliver 150 new homes through the Bolsover Homes Programme by March 2024	Strategy & Development <i>Cllr Peake</i>	On track	<p>Work continues on The Woodlands, Langwith with completion in early March, delivering 19 new homes. Work has begun on Market Close and satellite sites in Shirebrook which will deliver a further 28 properties. Schemes at West St & Moorfield Lane, Langwith are due to begin in March which will deliver a further 12 properties. Works are nearly complete at Ashbourne Ct where a further 14 properties have been delivered as part of the Safe & Warm scheme. Planning is due for the Woburn scheme at the end of January and designs are being worked on for future schemes to achieve the target of 150 homes.</p> <p>Current outturn is 37 - by the end of next month we will have completed 70.</p>
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>The Tourism and Visitor Economy Officer has recently led on the development and submission of a funding application for Cultural Development Fund, alongside the AD for Development and Planning. A decision on the outcome is pending, expected April 2023.</p> <p>Work has also been ongoing to establish partnerships and working groups with Leisure officers, to ensure alignment of initiatives and investment through Cycling and Walking offer, Arts and Culture events, and our key tourism assets including Creswell Crags, Bolsover Castle, and Hardwick Hall.</p> <p>Work will be commencing shortly on a Place Audit (through the UKSPF) to assess the strengths and opportunities for the District's tourism offer. This audit will inform investment and growth opportunities for the tourism sector and will shape the refresh of the tourism strategy, required due to the significant shift</p>

Council Plan Target (Target date 31/03/24 unless stated otherwise)	Directorate/ Portfolio Holder	Q3 2022/23 Progress Update	
			towards staycations and experiential holidays in the UK to ensure we capture a good share of the market for Bolsover District.

Bolsover District Council

Meeting of the Audit & Corporate Overview Scrutiny Committee on 16th March 2023

Audit and Corporate Overview 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 2022/23 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 2022/23 and the proposed agenda items for approval/amendment.

3. Reasons for Recommendation

- 3.1 This report sets the formal Committee Work Programme for 2022/23 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 Part 1A, s9F(2) of the Local Government Act 2000.

On behalf of the Solicitor to the Council

Environment:

Please identify (if applicable) how this proposal/report will help the Authority meet its carbon neutral target or enhance the environment.

Details:

None from this report.

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.

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 146	• 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	Treasurer and Section 151 Officer
	• Annual Corporate Debt Monitoring Performance Report 2021/22	Treasurer and Section 151 Officer
	• Budget Monitoring Report – Quarter 1 – April to June 2022/23	Treasurer and Section 151 Officer
	• Report of Internal Audit – Summary of progress on the Internal Audit Plan	Head of Internal Audit Consortium
	• Internal Audit Consortium Annual Report 2021/22	Head of Internal Audit Consortium
	• Briefing on CIPFA Publication – Internal Audit Untapped Potential	Head of Internal Audit Consortium
	• Audit & Corporate Overview Scrutiny Committee Work Programme 2022/23	Scrutiny & Elections Officer

Date of Meeting	Items for Agenda	Lead Officer
Tues 13 Sept 10am 147	<ul style="list-style-type: none"> Report to those charged with Governance – Mazars Audit Completion report 	Mazars
	<ul style="list-style-type: none"> Strategic Risk Register and partnership arrangements 	Director of Corporate Resources
	<ul style="list-style-type: none"> Annual Governance Statement and Local Code of Corporate Governance 	Assistant Director of Governance/Monitoring Officer
	<ul style="list-style-type: none"> Report of Internal Audit – Summary of progress on the Internal Audit Plan 	Head of Internal Audit Consortium
	<ul style="list-style-type: none"> Implementation of Internal Audit Recommendations 	Head of Internal Audit Consortium
	<ul style="list-style-type: none"> Review of the Internal Audit Charter 	Head of Internal Audit Consortium
	<ul style="list-style-type: none"> BDC Statement of Accounts 2021/22 	Treasurer and Section 151 Officer
	<ul style="list-style-type: none"> Assessment of Going Concern Status 	Treasurer and Section 151 Officer
	<ul style="list-style-type: none"> Scrutiny Annual Report – Approval of Audit & Corporate Overview section 	Treasurer and Section 151 Officer/ Scrutiny & Elections Officer
	<ul style="list-style-type: none"> Anti-Fraud, Bribery and Corruption Policy 	Treasurer and Section 151 Officer
	<ul style="list-style-type: none"> Corporate Ambitions Performance Update – April to June 2022 (Q1 – 2022/23) 	Information, Engagement and Performance Manager
Tues 29 Nov 10am	<ul style="list-style-type: none"> Budget Monitoring Report – Quarter 2 – July to September 2022/23 	Treasurer and Section 151 Officer
	<ul style="list-style-type: none"> Revised Budgets 2022/23 	Treasurer and Section 151 Officer
	<ul style="list-style-type: none"> Setting of Council Tax 2023/24 	Treasurer and Section 151 Officer
	<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

Date of Meeting	Items for Agenda	Lead Officer
Tues 24 Jan 2023, 10am	• Report of Internal Audit – Summary of progress on the Internal Audit Plan	Head of Internal Audit Consortium
	• Proposed Budget – Medium Term Financial Plan 2023/24 to 2026/27	Treasurer and Section 151 Officer
	• Treasury Strategy Reports 2023/24 – 2026/27 Including:	Treasurer and Section 151 Officer / Principal Accountant
	• Treasury Management Strategy	
	• Capital Strategy	
	• Corporate Investment Strategy	
	• Audit & Corporate Overview Scrutiny Committee Work Programme 2022/23	Scrutiny & Elections Officer
Thurs 16 March 2023, 10am 48	• Update from Scrutiny Chairs (Verbal report)	Scrutiny & Elections Officer
	• Report of External Auditor – Auditor's Annual Report 2021/22	Mazars
	• Risk Management	Chief Executive
	• Report of Internal Audit – Summary of progress on the Internal Audit Plan 2022/23	Head of Internal Audit Consortium
	• Implementation of Internal Audit Recommendations	Head of Internal Audit Consortium
	• Report of Internal Audit – Internal Audit Plan 2023/24	Head of Internal Audit Consortium
	• Committee Self-assessment for effectiveness	Treasurer and Section 151 Officer
	• Accounting Policies 2022/23	Treasurer and Section 151 Officer
	• Corporate Ambitions Performance Update – October to December 2022 (Q3 – 2022/23)	Information, Engagement and Performance Manager
	• Audit & Corporate Overview Scrutiny Committee Work Programme 2022/23	Scrutiny & Elections Officer