

AUDIT COMMITTEE

Minutes of a meeting of the Audit Committee of the Bolsover District Council held in the Council Chamber, The Arc, Clowne, on Thursday, 29th January 2026 at 10:00 hours.

PRESENT:-

Members:-

Councillor Catherine Tite in the Chair

Councillors Tom Kirkham, Rob Hiney-Saunders, and Ruth Jaffray (Coopted Member).

Officers:- Jim Fieldsend (Monitoring Officer), Theresa Fletcher (Section 151 Officer), Vicky Dawson (Assistant Director Housing Management), Jenny Williams (Head of Internal Audit), Kellie Bradford (Information & Engagement Manager), Victoria Dawson (Assistant Director Housing Management), Natalie Richards (Auditor), and Alison Bluff (Senior Governance Officer).

Also in attendance at the meeting was Garima Garg, Manager, Forvis Mazars.

AUD24-25/26 APOLOGIES FOR ABSENCE

An apology for absence was received on behalf of Councillor Cathy Jeffery.

AUD25-25/26 URGENT ITEMS OF BUSINESS

There were no urgent items of business to consider.

AUD26-25/26 DECLARATIONS OF INTEREST

There were no declarations of interest made.

AUD27-25/26 MINUTES

Moved by Councillor Rob Hiney-Saunders and seconded by Tom Kirkham

RESOLVED that the Minutes of a Climate Change and Communities Scrutiny Committee held on 25th September 2025 be approved as a true record.

AUD28-25/26 AUDITORS ANNUAL REPORT 2024/25

Committee considered the draft annual report 2024/2025 of the Council's External Auditors, Forvis Mazars, presented by Garima Garg, Manager, Forvis Mazars.

The report summarised the work undertaken for the year ended 31st March 2025. The purpose of the audit was to provide reasonable assurance to users that the financial statements were free from material error. This was done by expressing an opinion on whether the statements were prepared, in all material respects, in line with the financial

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reporting framework applicable to the Council and whether they gave a true and fair view of the Council's financial position as of 31st March 2025 and of its financial performance for the year then ended. At the time of drafting the report, Forvis Mazars audit of the financial statements was ongoing and the final audit report was expected to be issued in February 2026.

In response to a Member's query, the Section 151 Officer advised the meeting that an Extraordinary Audit Committee had been arranged for 26th February 2026 for Forvis Mazars to present their Audit Completion report.

Moved by Councillor Catherine Tite and seconded by Councillor Rob Hiney Saunders **RESOLVED** that the report be noted.

AUD29-25/26 PROPOSED EXTERNAL REVIEW OF INTERNAL AUDIT

Committee considered a detailed report which sought Members views on the format of an external review of internal audit.

The Global Internal Audit Standards (GIAS) required that an external quality assessment of internal audit should be carried out at least once every five years by a qualified, independent assessor or team. The last external assessment took place in May 2021; therefore, the next external assessment was due in May 2026. Consultation with the Committee in respect of the external review was a requirement of the GIAS.

In November 2024, the Head of Internal Audit undertook a self-assessment against the GIAS and produced an action plan of what was considered necessary to achieve full compliance. Most of the action plan had been implemented with the main outstanding piece of work being the development of an Internal Audit Strategy. The formal CIPFA checklist for assessing compliance with the GIAS was due for publication in mid- January, and the Head of Audit's opinion was that the external review would be better carried out once the CIPFA checklist was available, with a further self-assessment then taking place against it.

The means of assessment, qualifications of an assessor, and the assessment process were detailed in the report. With regard to costs, in May 2021, the cost of the external review was £3,450. It was expected that this price has risen due to inflation but also due to the increased complexities and newness of assessing against the GIAS standards, however, it was anticipated that the review would still fall within this price range. The cost of the review would be split equally between CBC, NEDDC, BDC and DDDC.

Moved by Councillor Catherine Tite and seconded by Councillor Rob Hiney-Saunders **RESOLVED** that: 1) the Head of Internal Audit proceed with the procurement of an external provider for the Internal Audit Consortium members, and DDDC, to undertake an independent validation of a self-assessment against the CIPFA checklist for conformance with the GIAS;

- 2) delegated authority is given to the Head of the Internal Audit Consortium and the Section 151 Officers (CBC, NEDDC, BDC & DDDC) to agree the specification of the assessment, to assess quotations received based on cost and quality and to appoint an external provider to undertake the assessment;

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- 3) the delay in the publication of the CIPFA checklist in respect of the GIAS may result in the external review being slightly later than May 2026, be noted;
- 4) the external assessors report, once completed, be presented to Audit Committee for review and comment.

AUD30-25/26 SUMMARY OF PROGRESS ON THE 2025/26 INTERNAL AUDIT PLAN

Committee considered a detailed report which provided information on a progress report in respect of the 2025/26 Internal Audit Plan.

Appendix 1 to the report provided a summary of reports issued to date and showed for each report the level of assurance given and the number of recommendations made / agreed where a full response had been received. This provided an overall assessment of the system's ability to meet its objectives and manage risk. The definitions of the assurance levels were set out in a table in the report.

During the period, 11 reports had been issued; seven with substantial assurance, two with reasonable assurance, and two with limited assurance. One report had been issued to Dragonfly Management with reasonable assurance. A full copy of the limited assurance reports was attached to the main report.

Further to the careline service audit, for the 2026/27 Internal Audit Plan, the Head of Internal Audit would include safeguarding and carry out a deeper dive into the systems and procedures to ensure DBS checks were up to date.

Appendix 4 to the report showed the progress overall on the 2025/26 Internal Audit Plan and good progress had been made.

With regard to the limited assurance given in relation to the data protection audit, the Monitoring Officer advised the meeting that no fault was placed with the current Data Protection Officer, who was new to the post, and he wished to commend her for making great steps in addressing the issues prior to the audit being carried out.

In response to a Member's query, the Data Protection Officer advised that many subject access and freedom of information requests were received by the Data Protection Team who had restricted resources, however, she could provide an activity report to Members' at their request. The Member suggested that due to the volume of requests, this be included on the Council's Risk Register.

Another Member referred to the Lifeline Scheme and the safeguarding issues raised in the audit. The Assistant Director Housing Management advised that this was in relation to existing staff who had not received the 2 year safeguarding update training and this had now been addressed. All new staff would have received safeguarding training when they started in post. Careline call operatives were not mandated for safeguarding as they were not visiting people's homes, however, they would have received this via the on line Skillsgate training. Corporately, every service manager had recently been made a safeguarding link officer, and the subject was on Housing team meeting agendas, and the appraisal forms had also been changed to include safeguarding support etc. The Member noted that the audits were useful for future operating models in relation to local

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government reform.

Moved by Councillor Catherine Tite and seconded by Councillor Rob Hiney-Saunders
RESOLVED that the report be noted.

AUD31-25/26 IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS

Committee considered a detailed report which presented a summary of the internal audit recommendations made and implemented for the financial years 2021/22 - 2025/26 to date and Members views were sought in relation to whether appropriate and timely action was being taken regarding the implementation of the recommendations.

Internal Audit made recommendations to improve the governance, risk and control processes in place and it was important to monitor the implementation of these recommendations to improve the control environment and to reduce the risk of fraud and error.

Appendix 1 to the report provided an analysis of the number of recommendations made, implemented and outstanding. A table also detailed each outstanding recommendation along with the relevant managers latest update of progress made. There were 29 recommendations outstanding of which two were high risk, 16 medium risk and 11 low risk.

Moved by Councillor Catherine Tite and seconded by Councillor Rob Hiney-Saunders
RESLOVED that the report be noted.

AUD32-25/26 ACCOUNTING POLICIES 2025/26

Committee considered a detailed report which sought Members approval of the accounting policies for the current financial year which related to the preparation of the Statement of Accounts for 2025/26.

The accounting policies were set out in Appendix 1 to the report. The accounting policies adopted by the Council determined the accounting treatment applied to transactions during the financial year and in the preparation of the Statement of Accounts at the year end. They determined the specific principles, bases, conventions, rules, and practices that would be applied by the Council in preparing and presenting its financial statements. The accounting policies were published within the Statement of Accounts document in accordance with the Code of Practice on Local Authority Accounting and incorporated the requirements of International Financial Reporting Standards (IFRS).

Officers had reviewed and updated where necessary, the existing accounting policies that were agreed for 2024/25. They had been checked for their relevance, clarity, legislative compliance and that they were in accordance with the latest version of the code of practice and IFRS requirements.

The accounting policies for 2025/26 were largely unchanged from previous years with only minor changes to aid understanding. However, as the Statement of Accounts for 2024/25 were still being audited, it may be necessary to make an amendment to a 2025/26 policy, to adopt a more appropriate accounting policy.

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Moved by Councillor Catherine Tite and seconded by Councillor Rob Hiney-Saunders
RESOLVED that the accounting policies as detailed at Appendix 1 to the report be approved.

The meeting concluded at 10:34 hours.