

**Bolsover District Council**

**Audit and Corporate Overview Scrutiny Committee**

**14 September 2021**

**Statement of Accounts 2020/21**

**Report of the Head of Finance and Resources**

**Classification:** This report is public

**Report By:** Theresa Fletcher, Head of Finance and Resources

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**PURPOSE / SUMMARY**

The Committee is asked to approve the audited Statement of Accounts for 2020/21, circulated as **Appendix 1**.

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**RECOMMENDATIONS**

- 1 That the Committee approves the Statement of Accounts in respect of 2020/21.
  - 2 That delegated powers are granted to the Chief Financial Officer in consultation with the Chair or Deputy Chair of this Committee to agree any changes agreed with the Council's external auditors Mazars, which may be necessary to ensure the completion of the Statement of Accounts by 30 September 2021.
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**IMPLICATIONS**

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**Finance and Risk:** Yes  No

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

On Behalf of the Section 151 Officer

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**Legal (including Data Protection):** Yes  No

**Details:** The process has been undertaken in accordance with the requirements of the Accounts and Audit Regulations. It should be noted that the Council is required to complete and approve the audited Statement of Accounts by the end of July under normal circumstances but the deadline has been extended to 30 September for 2020/21 and 2021/22 financial years.

On Behalf of the Solicitor to the Council

**Staffing:** Yes  No

**Details:** There are no Human Resource implications arising from this report.

On behalf of the Head of Paid Service

## DECISION INFORMATION

<b>Decision Information</b>	
<b>Is the decision a Key Decision?</b> 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:  <b>BDC:</b> Revenue - £75,000 <input type="checkbox"/> Capital - £150,000 <input type="checkbox"/> <b>NEDDC:</b> Revenue - £100,000 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	No
<b>Is the decision subject to Call-In?</b> (Only Key Decisions are subject to Call-In)	No
<b>District Wards Significantly Affected</b>	ALL
<b>Consultation:</b> Leader / Deputy Leader <input type="checkbox"/> Cabinet / Executive <input type="checkbox"/> SAMT <input type="checkbox"/> Relevant Service Manager <input type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	Click here to enter text.  Details: Click here to enter text.
<b>Links to Council Ambition (BDC)/Council Plan (NED) priorities or Policy Framework including Climate Change, Equalities, and Economics and Health implications.</b>	

## REPORT DETAILS

### 1 Background

- 1.1 The outturn position for the Council has previously been reported to a meeting of this committee and the Council's Executive. The Mazars external audit team has been undertaking work on the Statement of Accounts remotely since July and the conclusions from this work so far are set out in the External Auditor's Report which is another item on this agenda.
- 1.2 **Appendix 1** to this report is the Council's Audited Statement of Accounts for 2020/21. There may be some changes still requested by the external auditor in completing the audit – which will be reported verbally at the committee

meeting. It is anticipated however, that there will be only limited changes between the version at appendix 1 and the final Statement of Accounts for 2020/21.

- 1.3 Given the possibility that issues raised may require the Statement of Accounts to be amended, it is recommended that delegated powers be given to the Chief Financial Officer in consultation with the Chair or Deputy Chair of this Committee to agree any final changes to the Council's Statement of Accounts 2020/21. It should be noted that the only changes made under these delegated powers will relate to amendments agreed with the Council's external auditors Mazars.

## **2 Reasons for Recommendation**

- 2.1 The external audit process for 2020/21 has almost concluded and the accounts as amended are expected to be given an unqualified audit opinion. The outcome of the audit so far is summarised in the external auditor's report to those charged with governance which appears elsewhere on the agenda.

## **3 Alternative Options and Reasons for Rejection**

- 3.1 There are no alternative options for consideration.

### **DOCUMENT INFORMATION**

<b>Appendix No</b>	<b>Title</b>
1	Bolsover District Council – Statement of Accounts 2020/21
<b>Background Papers</b> (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)	