

**Bolsover District Council**

**Meeting of the Audit and Corporate Overview Scrutiny Committee  
on 13<sup>th</sup> September 2022**

**Statement of Accounts 2021/22**

**Report of the Assistant Director of Finance and Resources**

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

**PURPOSE/SUMMARY OF REPORT**

The Committee is asked to approve the audited Statement of Accounts for 2021/22, circulated as **Appendix 1**.

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**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 June 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 2021/22. 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 2021/22.
- 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 2021/22. 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 2021/22 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.

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### RECOMMENDATION(S)

1. That the Committee approves the Statement of Accounts in respect of 2021/22.
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 November 2022.

Approved by the Portfolio Holder - Cllr Clive Moesby, Executive Member for Finance

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#### 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:**

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 November for the financial year 2021/22.

On behalf of the Solicitor to the Council

**Staffing:** Yes  No

**Details:**

There are no human resource issues arising directly out of this report.

On behalf of the Head of Paid Service

## DECISION INFORMATION

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

<p><b>District Wards Significantly Affected</b></p>	All
<p><b>Consultation:</b>  <b>Leader / Deputy Leader</b> <input type="checkbox"/> <b>Executive</b> <input type="checkbox"/>  <b>SLT</b> <input type="checkbox"/> <b>Relevant Service Manager</b> <input type="checkbox"/>  <b>Members</b> <input type="checkbox"/> <b>Public</b> <input type="checkbox"/> <b>Other</b> <input type="checkbox"/></p>	Details:

<p><b>Links to Council Ambition: Customers, Economy and Environment.</b></p>

DOCUMENT INFORMATION	
Appendix No	Title
1	Bolsover District Council – Statement of Accounts 2021/22

<p><b>Background Papers</b></p>
<p><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></p>
<p>None</p>