

**Bolsover District Council**

**Council on 31<sup>st</sup> July 2024**

**Auditor's Annual Report – 2022/23**

**Report of the Portfolio Holder for Resources**

<b>Classification</b>	This report is public.
<b>Contact Officer</b>	Theresa Fletcher Director of Finance and Section 151 Officer

**PURPOSE / SUMMARY**

For Council to consider the Auditor's Annual Report in respect of 2022/23 at **Appendix 1**, which has been prepared by Mazars for consideration by Elected Members of the Council and other stakeholders.

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**REPORT DETAILS**

**1 Introduction**

- 1.1 The Council's External Auditor Mazars gave an unqualified opinion on the Council's Statement of Accounts for 2022/23 on the 28<sup>th</sup> of March 2024. This was the last working day of the financial year to which the accounts relate.
- 1.2 In March 2024, it was reported to Audit Committee about the local audit delays, the consultation on clearing the backlog of audits and the proposals for the future to ensure the timely audits for the sector.
- 1.3 The statement of accounts must be completed by the Council's finance team and be ready for sign off by the Section 151 Officer by the 31<sup>st</sup> of May each year under existing rules, and we have to be in a position to publish our audited accounts by the 30<sup>th</sup> of September.
- 1.4 The accounts were completed and signed off by the Section 151 Officer on the 19<sup>th</sup> of May 2023 and the audited accounts were published on the 2<sup>nd</sup> of April 2024 (after the Easter bank holiday weekend).
- 1.5 Although the auditors did not meet the statutory deadline for sign off for the 2022/23 accounts, providing the opinion before the start of the new financial year, meant we could rely on the 2023/24 opening balances not changing and save work in preparing the 2023/24 statement of accounts.
- 1.6 That Council consider **Appendix 1** from the Council's External Auditor, Mazars.

## 2 Reasons for Recommendation

- 2.1 To ensure that Council is able to effectively consider the outcomes of the work undertaken by the Council's external auditors.

## 3 Alternative Options and Reasons for Rejection

- 3.1 A copy of the Auditor's Annual Report is available on the Council's website and was considered by the Audit Committee at its meeting on 14<sup>th</sup> of June 2024. Together with inclusion on this Council agenda these measures should help ensure an appropriate level of consideration by Elected Members and other stakeholders.

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## RECOMMENDATIONS

- 1 That Council considers and notes **Appendix 1**, the report from the Council's External Auditor, Mazars.

Approved by Councillor Clive Moesby, Portfolio Holder for Resources

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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:** None arising directly from this report.

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:** None arising directly from 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>	None
<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>	<p>Details:   Portfolio Holder for Resources</p>

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

DOCUMENT INFORMATION	
Appendix No	Title
1	Auditor's Annual Report – year ended 31 March 2023

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