

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 18th July at 1400 hours.

PRESENT:-

Members:-

Councillor Tom Munro in the Chair

Councillors Cathy Jeffery, Lisa Powell, Carol Wood, and Ruth Jaffray (Coopted Member).

Officers:- Jim Fieldsend (Monitoring Officer), Theresa Fletcher (Section 151 Officer), Jenny Williams (Head of Internal Audit Consortium) and Alison Bluff (Governance).

Also in attendance at the meeting was James Collins (Audit Director - Mazars).

AUD1-24/25 APOLOGIES FOR ABSENCE

Apologies for absence were received on behalf of Councillors Chris Kane and Catherine Tite.

An apology for absence was also received on behalf of Councillor Clive Moesby, Portfolio Holder for Resources.

AUD2-24/25 URGENT ITEMS OF BUSINESS

There were no urgent items of business to consider.

AUD3-24/25 DECLARATIONS OF INTEREST

There were no declarations of interest made.

AUD4-24/25 MINUTES – 12TH MARCH 2024

Moved by Councillor Cathy Jeffrey and seconded by Councillor Carol Wood
RESOLVED that the Minutes of an Audit Committee held on 12th March 2024 be approved as a correct record.

AUDIT COMMITTEE

REPORT OF THE COUNCIL'S EXTERNAL AUDITORS – MAZARS

AUD5-24/25 ANNUAL REPORT 2022/23

Committee considered a detailed report, presented by James Collins from Mazars, the Council's external auditors.

The main area of Mazars Annual Report 2022/23 was the value for money commentary which also noted that no significant weaknesses had been identified.

Members attention was drawn to section three of the report in relation to additional fees charged by Mazars for extra work undertaken due to an objection raised by a member of the public to the accounts.

Moved by Councillor Tom Munro and seconded by Councillor Carol Wood
RESOLVED that Mazars 2022/23 Annual Report be noted.

AUD6-24/25 PROGRESS REPORT

Committee considered a detailed report, presented by James Collins from Mazars, in relation to their Audit Progress report.

Members were advised that from 1st June 2024, Mazars had formed a partnership with an American company and were now branded under Forvis Mazars.

The draft statement for the financial year ending March 2023 had now been published. The external audit was expected later in the year and it was currently hoped this would be around October 2024 with a report to Committee by the end of the year.

In response to a Member's question, James advised Committee that there was a backlog of audits in the Public Sector and the focus was on prior year ends. Currently, the Council was in a good position as the 2022/23 statement had been published. It was also hoped that further to a new Government, a 'reset' could take place to ensure that audits were completed in a timely manner.

Moved by Councillor Tom Munro and seconded by Councillor Lisa Powell
RESOLVED that the report be noted.

REPORTS OF THE INTERNAL AUDIT CONSORTIUM MANAGER

AUD7-24/25 SUMMARY OF PROGRESS ON THE 2023/24 AND 2024/25 INTERNAL AUDIT PLAN

Committee considered a detailed report, presented by the Head of Internal Audit Consortium, which provided an update on progress in relation to the 2023/24 and 2024/25 Internal Audit Plan.

AUDIT COMMITTEE

Appendix 1 to the report provided details of six audits that had been completed. Three had received substantial assurance, and three reasonable assurance, with recommendations agreed with managers.

Appendix 2 to the report provided details of all the audits undertaken in 2023/24 and Appendix 4 to the report showed the 2024/25 audit plan and the audits that had already commenced.

Members were advised that a full time auditor had recently been promoted and would be moving to Chesterfield Borough Council. A full time auditor post was currently being advertised and so far a good level of interest had been received.

Moved by Councillor Carol Wood and seconded by Councillor Cathy Jeffery
RESOLVED that the report be noted.

AUD8-24/25 ANNUAL REPORT 2023/24

Committee considered a detailed report, presented by the Head of Internal Audit Consortium, which provided a summary of their work undertaken during the year.

The internal audit plan had been completed by 84% and this was sufficient for an opinion to be made on the Council's governance, risk management and control arrangements.

Eighteen reports had been issued through the year of which 89% fell into the top two categories of assurance.

The Head of Internal Audit Consortium referred to paragraph 4.3 in the Annual report regarding Dragonfly and advised Members that a watching brief would be kept in relation to governance arrangements.

The Head of Internal Audit Consortium reinforced that the Internal Audit Consortium were independent and reported directly to the Chief Executive and Section 151 Officer.

Moved by Councillor Carol Wood and seconded by Councillor Cathy Jeffery
RESOLVED that the 2023/24 Internal Audit Consortium Annual Report for Bolsover District Council and the overall assurance opinion on the Council's governance, risk management and control arrangements be noted.

REPORT OF THE SECTION 151 OFFICER

AUD9-23/24 AUDIT COMMITTEE WORK PROGRAMME 2024/25

Committee considered their work programme 2024/25.

It was noted that Committee would discuss the requirements for training at the September meeting.

AUDIT COMMITTEE

Moved by Councillor Tom Munro and seconded by Councillor Cathy Jeffery
RESOLVED that the work programme 2024/25 be noted.

The meeting concluded at 14:24 hours.