

EXTRAORDINARY AUDIT COMMITTEE

Minutes of an Extraordinary meeting of the Audit Committee of the Bolsover District Council held in the Council Chamber, The Arc, Clowne, on Thursday 26th February 2026 at 1000 hours.

PRESENT:-

Members:-

Ruth Jaffray (Coopted Member) in the Chair

Councillors:- Steve Fritchley (from during Minute No. AUD36-25/26), Cathy Jeffery and Tom Kirkham.

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

Also in attendance at the meeting, observing, were Councillors Clive Moesby (Portfolio Holder for Finance, Jane Yates, Mary Dooley, John Ritchie and David Bennett, and officers Claire Bamford (Principal Accountant), Fiona Herrington (Principal Accountant), Sharon Lynch (Principal Accountant) and Garima Garg (Forvis Mazars).

AUD33-25/26.

APOLOGIES FOR ABSENCE

Apologies for absence were received on behalf of Councillor Rob Hiney-Saunders and Catherine Tite.

AUD34-25/26.

QUORUM OF MEMBERS FOR MEETING

At the appointed hour, there was no quorum of Members present.

The Senior Governance Officer advised the meeting that as the items on the agenda were for noting and not for approval, with the agreement of the Chair, the meeting could proceed if, after waiting the fifteen statutory minutes the meeting was still inquorate.

The meeting stood for fifteen minutes.

AUD35-25/26.

DECLARATIONS OF INTEREST

There were no declarations of interest made.

Councillor Steve Fritchley entered the meeting during the following item of business.

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AUD36-25/26.

AUDITORS ANNUAL REPORT 2024-2025 (DRAFT)

Committee considered Forvis Mazars' draft annual report 2024-2025, presented by Garima Garg, Manager, Forvis Mazars.

The report contained Forvis Mazars' audit of the Council's financial statements, commentary on Value for Money (VFM) arrangements, other reporting responsibilities, audit fees and other services. Appendix A to the report contained further information on the audit of the Council's financial statements.

Financial Sustainability: no significant weaknesses had been carried forward from 2023-24. The Council's Medium Term Financial Plan and outturn position had been reviewed, and no significant weaknesses had been identified.

Governance: in 2023-24, a significant weakness had been reported in arrangements specifically relating to the Dragonfly companies and the group accounts. However, work on the 2024-25 group accounts was now complete and no significant weaknesses had been identified.

Improving economy, efficiency and effectiveness: no weaknesses had been identified. Council plans and performance monitoring reports had been reviewed and no weaknesses identified. However a recommendation had been made to maintain effective and transparent governance arrangements in the progression of plans for local government reorganisation.

Moved by Councillor Cathy Jefferey and seconded by Councillor Tom Kirkham
RESOLVED that Forvis Mazars draft Annual Audit Report 2024-2025 be noted.

AUD37-25/26.

AUDIT COMPLETION REPORT – YEAR ENDED 31ST MARCH 2025

Committee considered Forvis Mazars' audit completion report for the year ending 31st March 2025, presented by Garima Garg, Manager, Forvis Mazars.

The report summarised the findings and the conclusions on the current years audit. Audit procedures for 2024-25 were now substantially complete and there were no significant matters outstanding.

During the audit, discussions with management had taken place regarding the ongoing preparations for local government reorganisation and the impact on the Council.

Further to the 2023/24 audit which was disclaimed due to issues with the group accounts, with regard to rebuilding assurance, during the course of the audit, discussions had taken place on risk assessment procedure and the audit approach on rebuilding assurance on opening balances in the 2024/25 financial statements. Testing on the 2023/24 balances was complete; however, reasonable assurance was not obtained over the opening balances in the 2024/25 group financial statements resulting in a qualified opinion.

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Discussions had also taken place regarding the prior period adjustment made to the group financial statements relating to the correction of pension accounting entries made in the 2023/24 group financial statements. Management had outlined the basis for the adjustment, the supporting actuarial evidence and the resulting impact on comparative group figures. In addition, the audit recommended a number of presentation and disclosure improvements to enhance clarity and compliance with the Code requirements, which management had agreed to, and the financial statements had been updated accordingly.

The financial statements were of very good quality and Garima thanked the Section 151 Officer and the Finance Team.

In response to a Member's queries regarding staffing shortages in Finance, a final set of group accounts for Dragonfly, and potential tax refund for Dragonfly, the Section 151 Officer advised the meeting that a new Principal Accountant had joined the team in May 2025, now Dragonfly had moved back into the Council, the final group accounts would be reflected in the 2025-26 accounts and there would be no further Dragonfly Management accounts from 1st April 2026, however, there may be a set of Dragonfly Development accounts next year due to some projects over running. The Section 151 Officer also clarified that no tax could be claimed back for tax already paid for Dragonfly.

The Chair thanked everyone for attending the meeting.

The meeting concluded at 1037 hours.