

Bolsover District Council

Council

20th May 2026

Auditor's Annual Report – 2024/25

Report of the Portfolio Holder for Resources

Classification	This report is public.
Contact Officer	Theresa Fletcher Strategic Director of Finance & Section 151 Officer

PURPOSE / SUMMARY

For Council to consider the Auditor's Annual Report in respect of 2024/25 at **Appendix 1**, which has been prepared by Forvis Mazars for consideration by Elected Members of the Council and other stakeholders.

REPORT DETAILS

1 Introduction

Financial year 2023/24

- 1.1 The Council's auditors Forvis Mazars, 'were unable to complete the audit procedures necessary to obtain sufficient appropriate audit evidence on which to base an opinion before the date the Council had to publish the financial statements for 2023/24.'
- 1.2 This resulted in a disclaimer of opinion related to the Group financial statements, largely due to the closing balances not being verified before the statutory deadline, due to the lack of time.
- 1.3 In normal circumstances, where a disclaimed opinion is issued, an auditor would perform work to assure all the opening balances and prior year comparatives within a single year. The backstop framework we are in for the next few years, means that this is unlikely to be possible within one year due to the amount of auditor time available, and therefore allows auditors to rebuild assurance over multiple cycles.

Financial year 2024/25

- 1.4 On the 26th of February 2026, Forvis Mazars presented their Auditor's Annual Report to Audit Committee, along with a qualified opinion on the Council's 2024/25 financial statements. 'The opinion on the current period's financial

statements is qualified because of the effect or possible effects arising from the prior period's financial statements being disclaimed. Specifically, we are unable to obtain sufficient appropriate evidence over the completeness of income and expenditure in the Group Comprehensive Income and Expenditure Statement for the year-ended 31 March 2025 as we do not have the necessary assurance over relevant opening balances.'

- 1.5 The table below shows the different levels of audit opinion, and that we're working our way back up to the best outcome of unmodified opinion.

Audit opinion	Description
Unmodified	This is the best possible outcome. It means the auditor obtains sufficient evidence to support a view that the financial statements are materially accurate and fairly represent the audited body's financial situation.
Qualified	This is problematic. The auditor has material concerns either because of not being able to gather sufficient evidence or finding evidence that suggests material error. However, the effect on the financial statements is contained in specific areas and is not widespread.
Disclaimer of opinion	This is more problematic than being qualified, reflecting a larger-scale lack of evidence – for example, due to time constraints imposed by the backstop dates – which means that the auditor cannot provide an opinion. The possible effects on the financial statements of undetected misstatements could be both material and widespread.
Adverse opinion	Normally considered the worst-case scenario. The auditor does have sufficient evidence, but it suggests that material misstatements exist that undermine the reliability of the financial statements as a whole.

- 1.6 That Council consider **Appendix 1** from the Council's External Auditor, Forvis 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 presented by Forvis Mazars, to the Audit Committee at its Extraordinary meeting on the 26th of February 2026. Together with inclusion on this Council agenda these measures should help ensure an appropriate level of consideration by Elected Members and other stakeholders.

RECOMMENDATIONS

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

Approved by Councillor Clive Moesby, Portfolio Holder for Resources

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

Staffing: Yes No

Details:

None arising directly from this report.

On behalf of the Head of Paid Service

Equality, Diversity, and Consultation: Yes No

Details:

Not applicable to this report.

Environment: Yes No

Details:

Not applicable to this report.

DECISION INFORMATION

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

<p>District Wards Significantly Affected</p>	None
<p>Consultation: Leader / Deputy Leader <input type="checkbox"/> Executive <input type="checkbox"/> SLT <input type="checkbox"/> Relevant Service Manager <input type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/></p>	<p>Details: Portfolio Holder for Resources</p>

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

DOCUMENT INFORMATION	
Appendix No	Title
1	Auditor's Annual Report – year ended 31 March 2025

<p>Background Papers <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