



Auditor's Annual Report  
**Bassetlaw District Council – year ended 31 March 2024**

February 2025

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# 01

Introduction

# Introduction

## Purpose of the Auditor's Annual Report

Our Auditor's Annual Report (AAR) summarises the work we have undertaken as the auditor for Bassetlaw District Council ('the Council') for the year ended 31 March 2024. Although this report is addressed to the Council, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice ('the Code') issued by the National Audit Office ('the NAO'). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.

### Opinion on the financial statements



We issued our audit report in February 2025. Our audit report included a disclaimer of opinion. This means our audit report did not express an opinion on the financial statements and no assurance was provided. It was necessary to issue a disclaimer of opinion as amendments to the Account and Audit Regulations introduced a statutory deadline for publication of the Council's financial statements. We were unable to complete the audit procedures necessary to obtain sufficient appropriate audit evidence on which to base our opinion before the date the Council published its audited financial statements.

### Wider reporting responsibilities



The NAO has not confirmed requirements on the Whole of Government Accounts for backstopped audits for 2023/24.

**Value for Money arrangements** In our audit report we reported that we were not satisfied arrangements were in place for the Council to secure economy, efficiency and effectiveness in its use of resources, this is because we issued a recommendation in relation to a significant weakness in those arrangements that is relevant to the 2023/24 financial year. Section 3 provides our commentary on the Council's arrangements and a summary of our recommendations, and the weaknesses identified.



02

Audit of the financial statements

# Audit of the financial statements

## **Our audit of the financial statements**

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (ISAs). The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. Amendments to the Accounts and Audit Regulations introduced a deadline for publication of local authorities' audited 2023-24 financial statements.

Prior to issuing our audit report, the ISAs require us to determine whether we have obtained sufficient appropriate audit evidence based on the audit procedures completed at that date. We concluded we had not obtained sufficient appropriate audit evidence to enable us to express an opinion on whether the financial statements present a true and fair view and have been prepared, in all material respects, in line with the Code of Practice on Local Authority Accounting.

Consequently, as required by the ISAs, we modified our audit report and issued a disclaimer of opinion. This means, in our audit report issued in February 2025, we have not expressed an opinion on the Council's financial statements.

Our Audit Completion Report was presented to the Audit & Governance Committee in February 2025 and during the course of the audit we did not encounter any significant difficulties and we have had the full cooperation of management

Our work on Value for Money  
arrangements

VFM arrangements

Overall Summary





# VFM arrangements – Overall summary

## Approach to Value for Money arrangements work

We are required to consider whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:



**Financial sustainability** - How the Council plans and manages its resources to ensure it can continue to deliver its services.



**Governance** - How the Council ensures that it makes informed decisions and properly manages its risks.



**Improving economy, efficiency and effectiveness** - How the Council uses information about its costs and performance to improve the way it manages and delivers its services.

Our work is carried out in three main phases.

### Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Council has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- NAO guidance and supporting information
- Information from internal and external sources, including regulators
- Knowledge from previous audits and other audit work undertaken in the year
- Interviews and discussions with officers

Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are further risks of significant weaknesses.

### Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

### Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgments we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our Commentary on VFM arrangements which we set out for each criteria later in this section.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Council. We refer to two distinct types of recommendation through the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements** - we make these recommendations for improvement where we have identified a significant weakness in the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.
- **Other recommendations** - we make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant, but which still require action to be taken.

The table on the following page summarises the outcome of our work against each reporting criteria, including whether we have identified any significant weaknesses in arrangements, or made other recommendations.

# VFM arrangements – Overall summary

## Overall summary by reporting criteria

Reporting criteria	Commentary page reference	Identified risks of significant weakness?	Actual significant weaknesses identified?	Other recommendations made?
 <b>Financial sustainability</b>	11	No	No	No
 <b>Governance</b>	14	No new issues identified	Yes – continuation of matter raised in 2021/22 and 2022/23	No
 <b>Improving economy, efficiency and effectiveness</b>	18	No	No	No

# VFM arrangements

## Financial Sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services



# VFM arrangements – Financial Sustainability

## Overall commentary on Financial Sustainability

### The Council's financial planning and monitoring arrangements

There are no indications of a significant weakness in the Council's arrangements for financial sustainability brought forward from 2022/23. The Council's underlying arrangements in relation to financial sustainability are not significantly different in 2023/24.

We have reviewed Council reports and corresponded with officers to understand the Council's arrangements, this includes the 2023/24 outturn report and the 2024/25 – 2028/29 Medium-Term Financial Plan, and minutes of Cabinet and the Audit Committee. We have reviewed the estimates and assumptions used in these and not that that the Council have used the services of LG Futures for insight into the local government settlement to further bolster their funding assumptions and assess their financial sustainability over the medium term.

The Council provides a medium-term financial plan to Cabinet each year, setting out the Council's high level financial plans. Each year the Council undertakes a zero-based budgeting process reviewing specific discretionary budgets that are subject to justification prior to being rolled forward. Heads of Service are asked to consider any significant financial changes in service requirements over the medium term and how these will impact on the Council's resources. This information then informs a draft financial plan for discussion with the Council's Corporate Leadership Team, the Leader of the Council and the Portfolio Holder for Finance.

Revenue budget growth is only considered for evidenced unavoidable pressures or increases in demand. All capital investment requests must be supported by a bid form that provides a range of information to help assess value for money. The capital budgets are prioritised using a well-tested methodology which is approved as part of the Capital Investment Strategy and schemes are ranked accordingly. Funding for new capital schemes are currently limited to the amounts awarded externally to the Council through central government channels or by other government departments.

The Council has a Reserves Policy, in which the level of reserves to protect against any issues that will affect the Council in the medium term such as the Fair Funding Formula. It is recognised by the Council (Officers and Members) that the use of financial reserves cannot solve a budget problem outright but allows for smoothing of impacts.

The Council prepared a balanced General Fund Budget for 2023/24, which was taken to Cabinet in February 2023. Within this, the Council identified a savings target of over the 5 years of £3.373m (amended to £3.369m). As part of our programme of work, we have reviewed the Council's savings plan over the 5 year period and concluded, to the best of our knowledge, savings have been adequately considered.

The Council has a record of sound financial management with the regular reporting of the financial position through to Cabinet. Budget monitoring reports (revenue and capital) are also routinely taken through the Council's scrutiny function. Budget monitoring received a 'substantial assurance' from Internal Audit for 2022/23. The outturn position for 2023/24 saw a net transfer to reserves of £1.373m, based off an overspend on Service budgets of £0.903m offset by underspends on Other Budgets and Financing of £2.762m.

Through our review of Council and committee reports, meetings with Officers, we are satisfied that the Council's arrangements for financial planning and monitoring remain adequate.

### The Council's arrangements for the identification, management and monitoring of funding gaps and risks to financial resilience

The annual budget report presented to the Council contains details of key financial risks and potential impacts on the Council, as well as mitigating actions being taken. The report also details the level of reserves available to meet unforeseen challenges. In this annual report, the Council sets out that key funding reviews and business rates reforms were delayed during and not implemented, resulting in a balanced positions being achieved without the full implementation of planned savings. The Council has therefore planned to push these savings back, acknowledging that delays in such reviews and reforms do not mitigate their need.

As well as recognising the need for savings the Council implemented its Corporate Strategy as it recognises the need to diversify income streams and try to optimise commercial income from its two subsidiaries, Bersahill and S80 to reduce its risk exposure to future funding uncertainties and reduce reliance on reserves

# VFM arrangements – Financial Sustainability

## Overall commentary on the Financial Sustainability reporting criteria - continued

When setting its Budget, the Council has regard to the level of reserves needed to mitigate against both known and unknown risks and issues. It is the Council's view that the minimum prudent level of reserves should be at £1.0m for 2023/24, and it cites CIPFA who recommend that this should be maintained to at least at 5% of net expenditure. The Council's £1.0m minimum working balance is just above the minimum figure and represents c3.8% of net expenditure for 2023/24.

We reviewed a sample of budget monitoring reports presented for 2022/23 to the Cabinet and the Overview and Scrutiny Committee. The reports contained detail on any significant variances to budget and updated on performance against savings targets. The reports also contained information on progress against the approved capital programme and reasons for over or underspends against the budget profile to provide adequate scrutiny and oversight.

### The Council's arrangements to ensure financial plans support sustainable delivery and wider planning

Alongside the medium-term financial plan, the Council develops treasury and capital investment strategies to support the financial plan. This ensures relevant plans relating to the Council's finances are co-ordinated and support the operation delivery requirements of the Council. We read the internal audit review which concluded the budget setting process was sound giving a 'substantial assurance' conclusion on the Council's processes and procedures in 2022/23.

Throughout the financial year, the Director of Corporate Resources provided updates on treasury management, revenue and capital budgets to Cabinet, Overview & Scrutiny and Audit & Governance Committee as appropriate. These reports are intended to provide assurance to Cabinet, Overview & Scrutiny and Audit & Governance Committee that the relevant plans, and outturn to date, are supporting the medium-term operational requirements of the Council.

The Council also has a wider overarching local plan 'Vision 2040' adopted September 2023. This details the high-level goals split across 6 strategic pillars and is subject to consultation to ensure the Council is delivering services in line with the needs of the local population. In preparing the medium-term financial plan, management are required to consider the overarching local plan, the ensure the delivery of the Council's goals can be met.

In acknowledgement that the Council is subject to a limited level of resources, initiatives such as 'Invest to Save' have been enacted to ensure practices are sustainable and will support the Council to meet its future operational needs. Such initiatives are focussed on identifying investments that will provide long-term savings into the future. Examples of recent schemes include the provision of electric vehicle charging points and LED energy saving lighting schemes. Such schemes also integrate into the Council's long term local plan, converging on green and sustainable practises goals.

### Outlook for 2023/24 and onwards

Local government is facing significant challenges for 2023/24 onwards. A sample of challenges the Council will be forced to consider and address in future periods will be:

- **Cost of Living:** With most people experiencing financial pressure, spending habits are changing. High energy costs and increasing food prices have impacted on levels of disposable income. With wage (and potentially benefit) increases failing to keep pace with inflation, more people will be facing hardship.
- **Added budget pressures:** With inflation soaring, the cost of goods, services and resources are becoming more expensive. Local authorities are not immune to the increasing cost of energy supply, although the government announcements on energy caps help, many local authorities are still facing higher costs. Local authorities typically budget for modest salary increases year on year, but expectations and demands on salary increases have changed and consideration on how they are to be funded is required. The rising Bank of England base rate meant that the cost of borrowing has also increased significantly.
- **Devolution:** Considering the proposals in the Government's English Devolution White Paper published in December 2024.
- **Service Delivery:** Likely budget reductions and savings plans are going to impact the ability of local authority services to maintain levels of delivery, particularly at a time of increased demand.

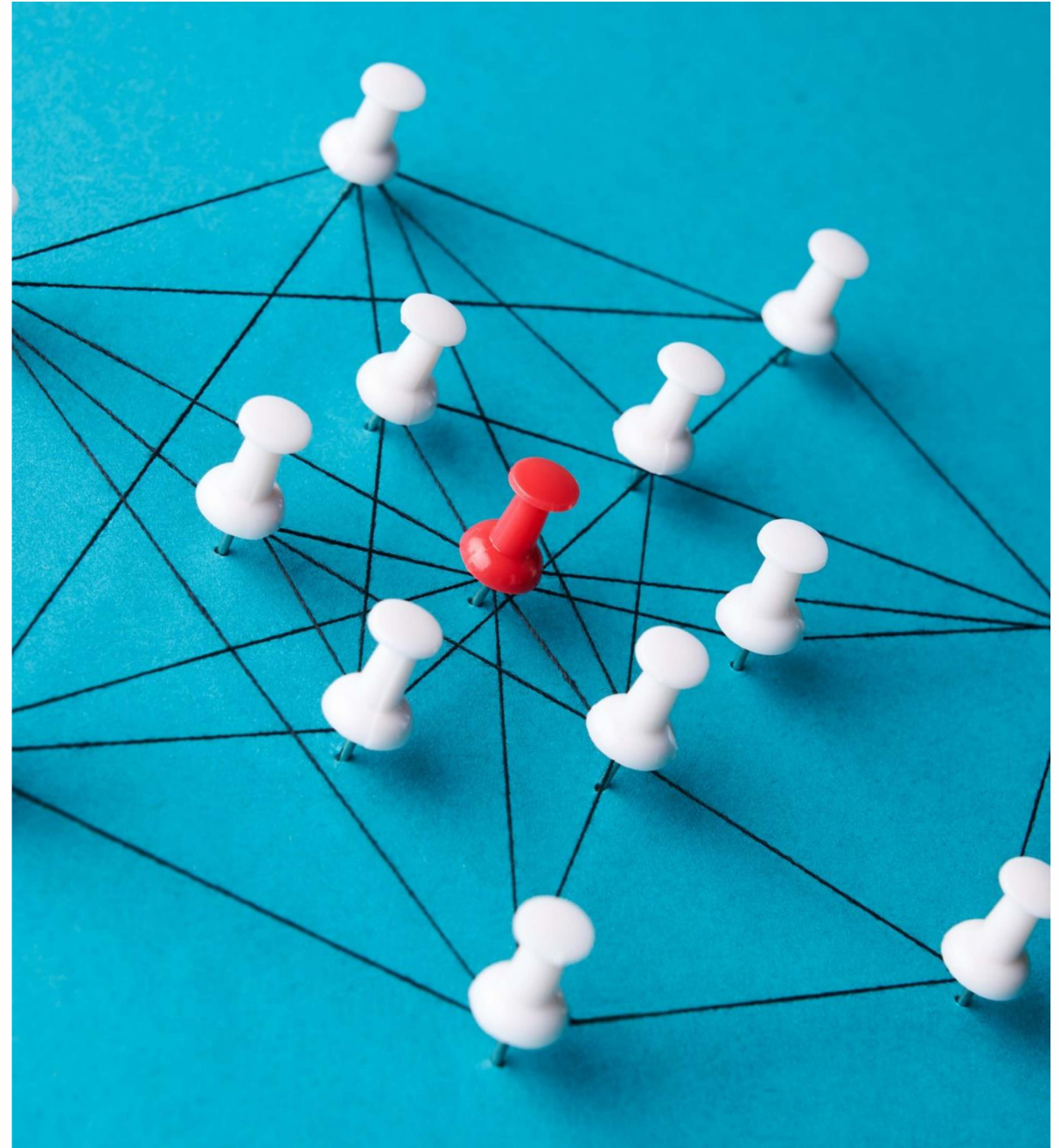
### Overall view on arrangements in relation to financial sustainability

As a result of the programme of work performed, there is no evidence of a significant weakness in the Council's arrangements in relation to financial sustainability for the year ended 31 March 2023.

# VFM arrangements

## Governance

How the body ensures that it makes informed decisions and properly manages its risks



# VFM arrangements – Governance

## Risks of significant weaknesses in arrangements in relation to Governance

We have outlined below the risks of significant weaknesses in arrangements that we have identified as part of our continuous planning procedures, and the work undertaken to respond to each of those risks.

Risk of significant weakness in arrangements	Work undertaken and the results of our work
<p><b>Governance arrangements in relation to the financial reporting process</b> Raised as a significant weakness in our 2021/22 Auditor's Annual Report this remains an issue in 2023/24 because the findings were made after the 2022/23 and the 2023/24 accounts had been prepared.</p>	<p><b>Work undertaken</b> Ww have reviewed the issues identified as part of the 2022/23 financial audit and considered whether they are remain in place for 2023/24.</p> <p><b>Results of our work</b> Whilst the audit team have been unable to only been able to perform minimum backstop procedures for 2023/24, the work that commenced on the 2022/23 accounts took place after the 2023/24 financial statements were published (May 2024) and therefore the issues arising from 2022/23 existed and therefore the significant weakness continues into 2023/24.</p>

# VFM arrangements – Governance

## Overall commentary on the Governance reporting criteria

### **The Council's arrangements to monitor and assess risk and gains assurance over the operation of internal controls and arrangements in place to prevent and detect fraud**

The Council has an established risk management framework and systems in place which are built into the governance structure of the organisation. The Corporate Risk Management Strategy and Framework was represented by Cabinet in September 2022 and sets out the Council's approach, methodology and responsibilities. This was reviewed in 2023/24, and no major changes were required. There are Corporate and Operational Risk Registers in place which are refreshed to reflect any significant changes in circumstances in which the Council operates and the current challenges and opportunities it faces. The Audit & Governance Committee reviews the effectiveness of the Council's arrangements and has continued to receive relevant update reports and briefings.

The Council has a clear and defined risk management strategy framework that aligns financial accountability within service decision-making. Management has a regime of internal controls and reconciliations that operate in relation to its main systems and procedures. Financial fraud risks and risks of corruption are managed via control design in relation to accounting processes, Human Resources policies and procedures, and the Council's code of conduct. These are further supported by a set of financial procedure rules.

The Council engages an external firm, RSM, to provide assurance over the effective operation of internal controls. There is an identified Head of Internal Audit and our attendance at committees and review of reports confirms the annual Internal Audit plan is reviewed and agreed by the Audit & Governance Committee at the start of the year. Our review of minutes confirms that Internal Audit progress reports are presented to Audit & Governance Committee meetings, including follow up reporting on recommendations from previous Internal Audit reports. From our attendance at meetings, we are satisfied this allows the Committee to effectively hold management to account. At the end of each financial year the Head of Internal Audit provides an Annual Report including an opinion, based on the work completed during the year, on the overall adequacy and effectiveness of the council's control environment. For 2023/24 the Head of Internal Audit concluded that 'the organisation has an adequate and effective framework for risk management, governance and internal control'.

The Council has access to the RSM portal therefore, manage and process their audit actions. Following 23/24 the Council had made reasonable progress in implementing agreed management actions.

We have issued a disclaimed opinion of the Council's financial statements for 2023-24, during our review of the 2022-23 draft financial statements we noted a number of errors prior to the start of the main audit. The 2023-24 draft accounts were prepared before corrections could be made to the 2022/23 accounts therefore we believe these issues also affect 2023-24. Management's attitude to engaging with the external auditors to rectify the identified issues moving forwards corroborates the view that internal control is treated as a priority by the Council. We will monitor the Council's progress against these recommendations in future periods.

Key to the risk management process is the role of the Audit & Governance Committee. Our attendance of meetings and review of minutes confirmed that the Committee receives regular updates on both internal audit progress and risk management. We have seen active Member engagement from the Audit & Governance Committee who challenge the papers and reports which they receive from officers, internal audit and external audit.

A key issue for the Committee, however, will be ensuring it has proper oversight, informed by training to embed relevant and adequate skills, to oversee improvements in the financial reporting process given it is a key component in approving the Council's financial statements as fit for purpose.

### **The Council's arrangements for budget setting and budgetary control**

We confirmed the Council has an established set of arrangements in place for budget setting and control, approved through the Constitution, which encompasses the Budget Policy Framework Procedure rules and Financial Procedure rules. The Constitution is regularly reviewed and kept up to date.



# VFM arrangements – Governance

## Overall commentary on the Governance reporting criteria - continued

Following approval of the budget, budget monitoring commences to monitor progress against targets. Budget monitoring is a continuous process which operates at all levels throughout the Council. Although Corporate Directors are ultimately responsible for the delivery of their budgets, operationally these responsibilities are devolved down to Heads of Service and budget holders across the Council's services.

Through discussions with officers, budget monitoring reports are produced on a monthly basis and there are regular meetings held, including finance team members, to discuss the financial performance and forecasts. Our review of minutes and agendas confirms the Overview and Scrutiny Committee receive quarterly finance and service performance reports at the same meeting. The Committee's minutes demonstrate appropriate challenge is in place.

There are similar processes and controls in place for development and control of the capital programme alongside the revenue budget setting. The Treasury Management and Capital Investment Strategies are approved at the same time as the revenue budgets and monitored and reported on throughout the year.

Budget monitoring reports are presented to Cabinet on a quarterly basis and cover both revenue and capital programme updates. These are supported by full year outturn reports, reviewing outturn against the initial budget.

These arrangements are consistent with those we see at other district Councils and do not present a risk of significant weakness.

### The Council's decision-making arrangements

The Council has an established governance structure in place which is set out within its Annual Governance Statement (AGS). We reviewed the AGS for 2023-24 and observed the Audit & Governance Committee's review of the AGS and monitoring of actions throughout the year in relation to any significant governance issues.

There are arrangements in place for ensuring Councillors are aware of the behaviours expected under the Member Code of Conduct, and for investigating and considering any complaints made about Councillors. The Member code of Conduct is overseen by the Standards Committee.

There is an Overview and Scrutiny Committee in place and its role is to review and scrutinise the discharge of the Cabinet's functions and the effectiveness of the Council's functions. The Audit & Governance Committee provides further focus on risk, governance and control matters. The Overview and Scrutiny Committee has a work programme in place to steer their coverage of services and Cabinet key decisions.

### The Council's arrangements to ensure appropriate statutory and ethical standards are met

Discussions with officers confirm there is a Corporate Governance Working Group that meets monthly and discusses all governance issues impacting on the Council. We have not been informed of any significant issues.

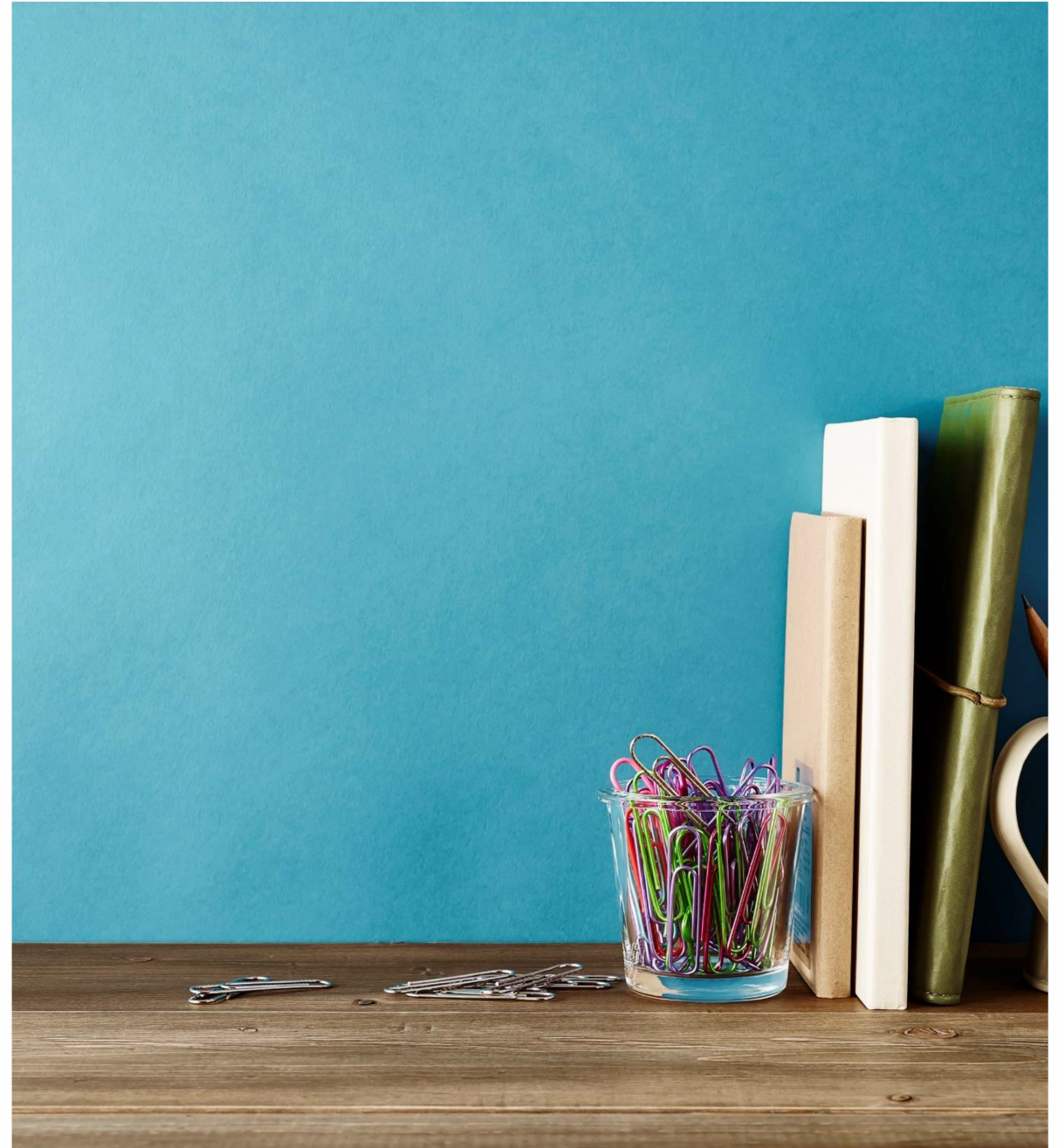
### Overall view or arrangements in place in relation to governance

Except for the matter relating to financial reporting as set out on page 21, as a result of the programme of work performed, we are satisfied the Council's arrangements in relation to governance are adequate.

# VFM arrangements

## Improving Economy, Efficiency and Effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services



# VFM arrangements – Improving Economy, Efficiency and Effectiveness

## Overall commentary on Improving Economy, Efficiency and Effectiveness

### The Council's arrangements for assessing performance and evaluating service delivery

We read the Council's Vision 2040, which sets out the Council's priorities and objectives for the period covered by the plan and provides a basis for Council's service and financial planning arrangements. The Council has in place a performance management framework which includes identified responsibilities of managers and processes for regular performance reporting and corrective action if required. The Council's Vision 2040 was approved by cabinet in November 2023. The aspiration of which is "For Bassetlaw to become the greenest, most sustainable district in which to live and work, building on its legacy of energy production, manufacturing and logistics to power the net zero economy". This is then split into 6 strategic pillars: identity, skills, business, environment, facilities for all and healthy district. These are reported to Members on a quarterly basis.

The Council's performance against Key Performance Indicators (KPI) are reported to the Corporate Management Team and Overview and Scrutiny Committee on a quarterly basis and then onto Cabinet. The Councils adopted a revised Performance Management Framework adopted in July 2023 to strengthen strategic oversight of performance at executive level, by replacing Corporate Performance Indicators with a smaller strategic scorecard of Key Performance Indicators (KPIs) set in line with LGA principles.

The overview and scrutiny committee then use these reports to put together a work programme for the year ahead, to deep dive on specific issues or opportunities. The programme sets out its planned activity each year in exercising its functions in holding decision-makers accountable. This provides the checks and balances that ultimately seeks to deliver the best possible outcomes for service users.

KPI's are represented in two reports, one of which is broken down into headings/descriptions and targets. The other shows the KPI, value, status, notes, current target and a trend chart.

The suite of KPI's provides Members with an overview of corporate performance broken down by Cabinet Member Portfolio.

On an annual basis, the Council's overall performance is summarised in the Narrative Report as part of the Statement of Account subject to our audit. This outlines the Council's progress against its ambitions, highlighting key actions that have been made in response to their progress. This provides the public with an overall assessment of the Council activities for the financial year.

### The Council's arrangements for working effectively within partnerships

The Council has produced a partnership toolkit, which sets out how a partnership arrangement should be managed and the clear governance expectations to be followed. It outlines the approach to be applied when considering both introducing new partnerships and reviewing existing arrangements. It provides a basis for examining the key issues that require consideration, to ensure that any potential problems identified in relation to partnerships are assessed and mitigated.

The Partnership Register contains information about key partnerships that the Council is working with and allows partnership performance and governance arrangements to be challenged at a corporate level. The Partnership Register is updated on an annual basis and reported through the Council's Audit & Governance Committee.

The Council also has a new Commercial Strategy to align with their Vision 2040 to provide a framework, with defined objectives, for new commercial projects which includes the use of their two subsidiaries. All commercial activities will be considered in line with this strategy with supporting business cases that include the risks and benefits associated with the acidity.

The Council has also assessed its governance of the Council owned trading companies, particularly S80 Partnership Limited which is the Council's wholly owned trading company. This was undertaken to ensure future governance remains both robust and effective.

We have not identified any risk of significant weakness in the Council's arrangements for partnership working.

### The Council's arrangements for procurement of goods and services

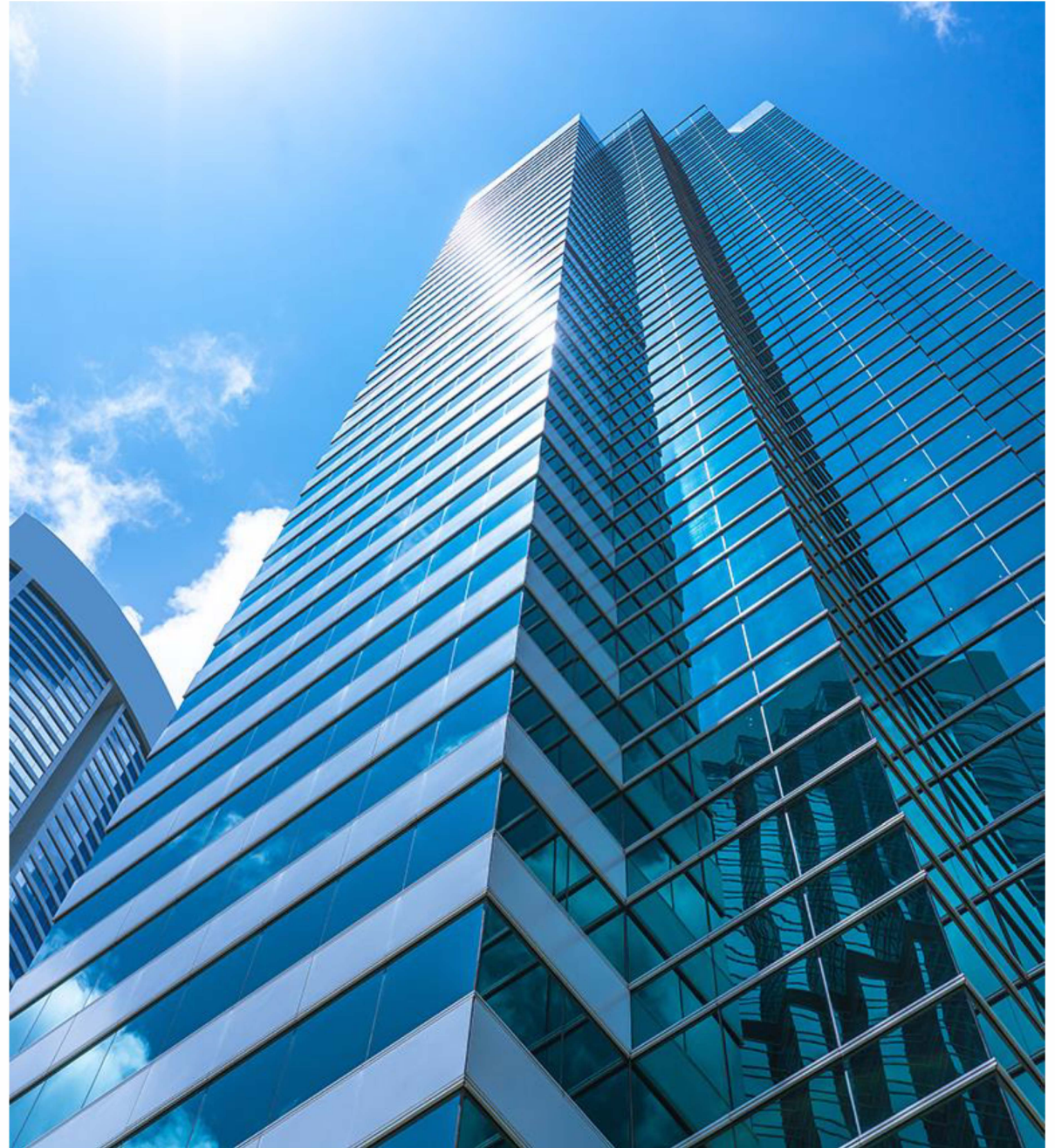
The Council's Contract Procedure Rules form part of the Council's Constitution, this takes into account latest legislative and operational changes at the Council and provide a corporate framework for the procurement of goods, works and services. Our testing of expenditure in the financial statements has not highlighted any significant weaknesses in relation to procurement.

### Overall view on arrangements for improving economy, efficiency and effectiveness

As a result of the programme of work performed, we are satisfied the Council's arrangements in relation to improving economy, efficiency and effectiveness are appropriate to secure value for money.

# VFM arrangements

Identified significant weaknesses in arrangements and our recommendations



# VFM arrangements – Prior year significant weaknesses and recommendations

## Progress against significant weaknesses and recommendations made in the prior year

As part of our 2021/22 audit work, we identified the following significant weakness, and made recommendations for improvement in the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources. These identified weaknesses have been outlined in the table below, along with our view on the Council's progress against the recommendations made, including whether the significant weakness is still relevant in the 2022/23 year.

Previously identified significant weakness in arrangements	Reporting criteria	Recommendation for improvement	Our views on the actions taken to date	Overall conclusions
<p><b>Governance arrangements in relation to the financial reporting process</b> Our work on the 2020/21 financial statements took longer than would ordinarily be expected because of issues in preparation of the Council's draft statutory financial statements.</p> <p>Recommendations to address the underlying issues were raised as internal control weaknesses in the 2020/21 Audit Completion Report.</p> <p>Despite these recommendations being made, during the 2021/22 financial audit, material errors and internal control weaknesses have been identified, with a continuation of issues from 2020/21.</p> <p>In our view, the combination of new and ongoing issues in financial reporting, compounded by a lack of action in relation to previously-raised recommendations, is a significant weakness in arrangements that support the council's statutory financial reporting requirement that leads to – or could reasonably be expected to lead to – significant impact on the quality or effectiveness of service or on the body's reputation.</p>	<p>Governance</p>	<p>We recommend that:</p> <ul style="list-style-type: none"> <li>• Management review process in place to support the preparation of draft financial statements to ensure sufficient quality review procedures are in place to support accurate statutory financial reporting that is reflective of the underlying transactions.</li> <li>• Management implements the recommendations made in our 2021/22 Audit Completion Report and 2021/22 Audit Completion Update Letter to address identified weakness in financial controls and provide the Audit &amp; Governance Committee with regular updates on the progress made to implement those recommendations.</li> </ul>	<p>The listed weakness was issued in February 2024, after the 2022/23 accounts had been prepared, and therefore were prepared under the same arrangements as 2021/22 so there was no opportunity for the Council to address the weakness.</p>	<p>Still remains a significant weakness.</p>

Other reporting responsibilities

# Other reporting responsibilities

## Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to the law; and
- issue an advisory notice.

We have not exercised any of these statutory reporting powers

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. We did not receive any such objections or questions.

# Contact

## Forvis Mazars

**Mark Surridge**

Partner

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