

**North East Derbyshire District Council**

**Audit and Corporate Governance Scrutiny Committee**

**22 September 2021**

**North East Derbyshire District Council – Audit Completion Report**

**Report of the External Auditor**

Classification: This report is public

Report By: Mike Norman, Audit Manager, Mazars

Contact Officer: as above

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**PURPOSE/SUMMARY**

- To provide the Audit and Corporate Governance Scrutiny Committee with a copy of the audit completion report provided by our external auditors Mazars in respect of the 2020/21 financial year.
- To secure the approval of the Audit and Corporate Governance Scrutiny Committee to the Management Representation Letter to be provided by the Council to Mazars.

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**RECOMMENDATIONS**

1. That the Audit and Corporate Governance Scrutiny Committee gives its consideration to the attached report from the Councils external auditors, Mazars.
2. That the Audit and Corporate Governance Scrutiny Committee approve the Letter of Representation contained within the Audit Completion Report (Appendix A) and authorise the Chief Financial Officer to sign the letter on behalf of the Council.

Approved by the Portfolio Holder – Yes

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**IMPLICATIONS**

**Finance and Risk**

**Yes**

**No ✓**

There are no additional financial implications arising from this report.

On Behalf of the Section 151 Officer

**Legal including Data Protection**

Yes ✓

No

The process has been undertaken in accordance with the requirements of the Accounts and Audit Regulations. It should be noted that following a Government consultation exercise, this year the Council is required to complete and approve the audited Statement of Accounts by the 30 September 2021.

On Behalf of the Solicitor to the Council

**Staffing**

Yes

No ✓

There are no staffing issues arising directly from this report.

On Behalf of the Head of Paid Service

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**DECISION INFORMATION**

<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: <i>BDC: Revenue - £75,000</i> <input type="checkbox"/> <i>Capital - £150,000</i> <input type="checkbox"/> <i>NEDDC: Revenue - £100,000</i> <input type="checkbox"/> <i>Capital - £250,000</i> <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	N/A
<b>Is the decision subject to Call-In?</b> (Only Key Decisions are subject to Call-In)	N/A
<b>Has the relevant Portfolio Holder been informed</b>	Yes
<b>District Wards Affected</b>	All
<b>Links to Corporate Plan priorities or Policy Framework</b>	All

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**REPORT DETAILS****1 Audit Completion Report**

1.1 The Audit Completion Report attached as **Appendix 1** summarises the findings of Mazars in respect of their 2020/21 audit.

1.2 The Committee are requested to note and consider the Management Representation Letter contained within the Audit Completion Report (appendix

A). The Chief Financial Officer will be required to sign the management representation letter to Mazars on behalf of the Council.

**2 Reasons for Recommendation**

2.1 This report is presented to the Audit and Corporate Governance Scrutiny Committee as part of the process of agreeing the Council's Statement of Accounts in respect of the 2020/21 financial year

**4 Alternative Options and Reasons for Rejection**

4.1 There are no alternative options for consideration.

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**DOCUMENT INFORMATION**

<b>Appendix No</b>	<b>Title</b>
1	Audit Completion Report by Mazars
<b>Background Papers</b> (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 Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)	
<b>Report Author</b>	<b>Contact Number</b>
Mike Norman, Audit Manager, Mazars	