

North East Derbyshire District Council

Audit Committee

4 December 2023

Audit Completion Report 2022/23

Report of the External Auditor

Classification: This report is public

Report By: James Collins, Engagement Lead, Mazars

Contact Officer: James Collins

PURPOSE/SUMMARY

- To provide the Audit Committee with a copy of the Audit Completion Report of the Council's external auditors Mazars in respect of the 2022/23 financial year.

RECOMMENDATIONS

1. That the Audit Committee gives its consideration to the attached report from the Councils external auditors, Mazars.
2. That the Audit Committee approve the draft Letter of Representation contained within the Audit Completion Report and authorise the Director of Finance & Resources (S151 Officer) to sign the letter on behalf of the Council.

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.

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

DECISION INFORMATION

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: NEDDC: Revenue - £100,000 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	N/A
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	N/A
District Wards Significantly Affected	None
Consultation: Leader / Deputy Leader <input type="checkbox"/> Cabinet <input type="checkbox"/> SMT <input checked="" type="checkbox"/> Relevant Service Manager <input checked="" type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	Yes Details:

Links to Council Plan priorities, including Climate Change, Equalities, and Economics and Health implications.
All

REPORT DETAILS

1 Audit Completion Report

- 1.1 The Audit Completion Report attached at **Appendix 1** summarises the findings of Mazars in respect of the 2022/23 audit.
- 1.2 The Committee are requested to note and consider the Management Representation Letter contained within the Audit Completion Report. The Director of Finance & Resources (S151 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 Committee as part of the process of agreeing the Council's Statement of Accounts in respect of the 2022/23 financial year.

4 Alternative Options and Reasons for Rejection

4.1 There are no alternative options for consideration.

DOCUMENT INFORMATION

Appendix No	Title
1	Audit Completion Report by Mazars
Background Papers	