Annual Governance Statement – Explanation of 'No' Responses (2025/26)

The Council has responded 'No' to certain assertions in Section 1 of the Annual Governance Statement for the year ended 31 March 2026. The reasons are set out below, together with the actions taken to address these matters.

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2. Internal control

The Council recognises that its system of internal control was not fully effective during the early part of the financial year. This was due to incomplete bank reconciliations, a lack of formally documented control procedures and insufficient review processes.

Improvements have since been implemented, including the introduction of regular bank reconciliations, strengthened banking controls and clearer documentation of financial procedures to ensure the effective safeguarding of public funds.

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3. Compliance with laws and regulations

The Council identified instances of non-compliance with Proper Practices during the year, primarily relating to financial procedures in the early part of the year.

These matters have been reviewed and corrective actions have been taken to bring the Council back into compliance. Measures have been introduced to ensure adherence to relevant regulations and proper practices going forward.

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5. Risk management

The Council did not formally complete or approve a comprehensive risk assessment during the year.

A full review of risks has now been undertaken and a formal risk management framework will be maintained and reviewed annually to ensure that risks are properly identified, assessed, and managed.

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6. Internal audit

The Council did not operate a fully effective internal audit function during the year 2024/25, as the internal auditor did not provide sufficient independent assurance on the adequacy of internal controls. In addition, in 2025/26, the Council was unable to obtain clarification or follow-up due to difficulties in contacting the previously appointed auditor.

The Council has now appointed a new independent internal auditor and an internal audit report has been presented. Arrangements are in place to ensure ongoing effective internal audit provision.

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10. IT and data management

The Council did not have fully effective IT and data management arrangements in place during the year. This included the absence of formal policies, backup procedures and defined ownership and control arrangements.

Improvements have now been implemented in line with proper practices, including establishing Council ownership and control of its website and putting in place appropriate IT and data management arrangements.
