

Response of the Responsible Financial Officer

Matter 1: Exercise of Public Rights

The Responsible Financial Officer respectfully notes the observation by PKF Littlejohn LLP that the Council did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 in relation to the exercise of public rights.

However, the RFO disputes the conclusion that the Council failed to make proper provision for the exercise of public rights during the 2025/26 audit process. The dates published on the Council's website and official noticeboard for the period of public rights inspection were correct and complied with the statutory requirements. The error identified arose solely within a separate document submitted to the external auditor and did not affect the actual public inspection period made available to electors.

The discrepancy occurred as a result of a change to the meeting date at which the Annual Governance and Accountability Return (AGAR) was to be considered. Whilst the RFO acknowledges that the documentation submitted to the external auditor contained an incorrect date and accepts responsibility for that administrative error, the Council's published notices accurately reflected the correct public rights period and therefore electors were afforded the opportunity to inspect the accounts in accordance with the Regulations.

The RFO nevertheless accepts the auditor's observation regarding the inconsistency between the submitted documentation and the published notices and has reviewed procedures to ensure that all supporting documentation submitted for audit is fully cross-checked for consistency in future years.

Matter 2: Consideration of Internal Auditor Independence

The RFO notes the auditor's comment that the Council was unable to provide evidence of its consideration of the independence of the Internal Auditor upon appointment.

The RFO confirms that proper consideration was given to the independence of the Internal Auditor and that no concerns were identified regarding the auditor's independence, objectivity or suitability to undertake the role. However, it is acknowledged that the Council's consideration of this matter was not formally recorded within the meeting minutes.

The omission relates solely to the recording of the consideration rather than the consideration itself. To address this point and align with best practice guidance, the Council will ensure that the annual review and confirmation of the Internal Auditor's independence is clearly documented within the relevant Council minutes going forward.

Sarah Gaeta

Clerk and RFO

30th September 2026