

Prepared by: Janet Bailey (Town Clerk/RFO)

Date: 9th March 2026

Approved by Council: 24th March 2026

1) Independent Internal Audit Arrangements:

- 1.1. Arlesey Town Council acknowledges its duty to '*undertake an effective internal audit to evaluate the effectiveness of the system of internal control require by regulation 3*' as directed within Regulation 5 of The Accounts & Audit Regulations (England) Regulation 2015 (as amended).
- 1.2. The scope of Internal Audit work and Internal Audit 'Terms of Reference' was approved by the Council on 17th February 2026.
- 1.4. The Town Council has appointed the following organisation, who it considers to be both independent and competent, to act as the Council's Internal Auditor for the year ended 31st March 2026.
 - **Appointed Internal Auditor:** IAC Audit and Consultancy Ltd – Director Mr Kevin Rose ACMA
- 1.6. An interim internal audit was undertaken by IAC on 7th January 2026. A report of findings from this review was presented to the Council at a meeting held on 20th January 2026 and actions noted and agreed where necessary.
- 1.7. IAC's Letter of Engagement was acknowledged by Town Council at its meeting held on 24th March 2026.
- 1.8. The year-end Internal Audit will take place on 30th March 2026, and a report will be considered by Council at a meeting to be held on 23rd June 2026.

2) External Audit Arrangements:

- 2.1. The Council acknowledges its duty to prepare accounts annually and submit them to external audit as stated within the Audit Commission Act 1998.
- 2.2. Under powers set out in Regulation 3 of the Local Audit (Smaller Authorities) Regulations 2015, Smaller Authorities Audit Appointments Ltd (SAAA) has appointed Forvis Mazars LLP as the Council's external auditor for a period of 5 financial years from 1st April 2023.
- 2.3. The Council acknowledges its duty to approve the Annual Return as stated within Regulation 12 of the Accounts & Audit Regulations 2015.

2.4. The following timetable of dates have been set out by the Town Clerk/RFO:

Action Required	Delegation	Relevant Date/s
1) Town Council receipt and approval of Internal Audit Report from IAC	Town Council	June 2026
2) Town Council approval of Annual Governance & Accountability Return Year Ended 31/03/2026: - Section 1: Accounting Statements - Section 2: Governance Statement	Town Council	23 rd June 2026
3) Completion of Intermediate Review Questionnaire & Appendix 1 (as a result of Council income/expenditure being over £200k)	Clerk/RFO	24 th June 2026
4) Display of 'Notice of Electors Rights'	Clerk/RFO	24 th June 2026- for period of 30 working days (not to include bank holidays, starting day after publication, period must include first 10 working days of July)
5) Upload of Annual Governance & Accountability Return/Accounting Statements to ATC Website	Clerk/RFO	24 th June 2026
6) Accounting Statements and records to be made available for public to inspect	Clerk/RFO	From Thursday 25 th June 2026 and ending on Wednesday 5 th August 2026.
7) Annual Governance & Accountability Return, Bank Reconciliation, Statement of Significant Variances and Intermediate Review Responses to be <u>sent</u> to Forvis Mazars LLP for arrival before Audit Date: 1 st July 2026	Clerk/RFO	Friday 26 th June 2026.
8) Forvis Mazars questions (if any) to be answered	Clerk/RFO	As soon as possible upon receipt.

3) Conclusion of Audit for Year Ended 31st March 2026.

- 3.1. Arlesey Town Council will anticipate the completion of the external audit no later than 30th September 2026.
- 3.2. As soon as practicably possible, the Town Clerk will also arrange for the display of a **Notice of Completion of Audit**, as prescribed with Regulation 16 of The Accounts and Audit Regulations 2015.
- 3.3. The **External Auditor's Certificate and Opinion** (Section 3 of Annual Governance & Accountability Return) and any associated report will be presented to the next meeting of the Council, in accordance with Regulation 20 of the Accounts and Audit Regulations 2015 and thereafter will be published on the Council's website.

--End of report--