

| <b>Question</b>   | <b>Evidence:</b>  | <b>Guidance: by answering yes the Council agrees it ....</b>  |
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| <p><b>1.</b> We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.</p>  | <p>From Internal Audit Report:<br/>           1.4 AGAR examined and Section 2 figures agreed for 2023/24.<br/>           3.6 Explanation of variances noted as comprehensive<br/>           3.8 End of year accounts well presented</p>   | <p><i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i></p>                                 |
| <p><b>2.</b> We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.</p>  | <p>From Internal Audit Report:<br/>           Section 13<br/>           Statement of Internal Control reviewed and approved on 11/12/23<br/>           Risk Assessment updated and approved on 11/3/24</p>  | <p><i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i></p>       |
| <p><b>3.</b> We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.</p> | <p>From Internal Audit Report:<br/>           1.1 Council continues to maintain effective governance arrangements including a robust and effective framework on internal control.<br/>           6.1 Statement of Internal Control approved 11/12/23<br/>           6.2 Risk Assessment approved 11/3/24<br/>           6.3 Council has complied with Accounts and Audit Regulations 2015</p> | <p><i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i></p>                       |
| <p><b>4.</b> We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.</p>   | <p>As noted in Section 15 of Internal Audit Report:<br/>           The documents were readily accessible on the Council's website:<br/> <a href="https://www.stradbrokepc.org/statutory-information">https://www.stradbrokepc.org/statutory-information</a></p>   | <p><i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i></p> |
| <p><b>5.</b> We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.</p>  | <p>From Internal Audit Report:<br/>           Section 6 covers this and highlights that:<br/>           Statement of internal control and risk assessment were reviewed in year. Notes RoSPA and HC Fire Risk plus monthly reports from Cllrs.<br/>           Notes insurance adequate and that insurance revaluation of Health Centre is due this year.</p>                                  | <p><i>considered and documented the financial and other risks it faces and dealt with them properly.</i></p>                            |

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| <p><b>6.</b> We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.</p>   | <p>Internal auditor was formally appointed by Council at 8/1/24 meeting.</p> <p>From Internal Audit Report:<br/>Section 13 notes that the Council has satisfactory internal financial controls in place. Supported by comprehensive monthly financial reports. Plus in year reports of act vs bud.<br/>13.2 Notes that Cllrs were provided with comprehensive information to enable informed decisions.</p> | <p><i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i></p> |
| <p><b>7.</b> We took appropriate action on all matters raised in reports from internal and external audit.</p>   | <p>Internal Audit: Noted at 17/4/23 meeting<br/>External Audit: Noted at 14/8/23 meeting</p>  | <p><i>responded to matters brought to its attention by internal and external audit.</i></p>   |
| <p><b>8.</b> We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.</p> | <p>Budget reviewed after year end to ensure no matters outstanding are unaccounted for and to ensure Council has sufficient funds to fulfil obligations.</p> <p>From Internal Audit Report:<br/>Section 7 covers budget and precept setting</p>   | <p><i>disclosed everything it should have about its business activity during the year including events taking place after the yearend if relevant.</i></p>  |