Annual Governance Statement 2024/2025

Explanations to the External Auditor

1. Great Dunmow Town Council answered `no` to assertion one of the Annual Governance Statement because it was unable to meet the statutory approval deadline of 30th June 2025 of the Annual Governance and Accountability Return 2024/2025.

This was due to the following reasons:

- Receiving no responses to calls, emails and letters to the appointed Internal Auditor for five months, despite being told by the internal auditor in December 2024 that the Trust accounts would be completed the following week. These currently remain unaudited although an appointment has now been booked with the new internal auditor to audit the Trust accounts following the conclusion of the Council audit.
- Receiving the resignation of the Internal Auditor on 20/05/25

In response to the resignation the Finance Officer notified the external auditor PKF Littlejohn and requested an extension of time for submitting the Annual Governance and Accountability Return 2024/2025.

The external auditor has confirmed that they have extended the submission deadline to 31st July 2025 but noted that they do not have the power to amend statutory deadlines, including the statutory approval deadline of 30th June 2025.

A new internal auditor was expediently appointed but unfortunately had to withdraw on 20/06/25 due to serious illness.

Despite this further unfortunate setback another internal auditor was expediently appointed and conducted the internal audit on 23/06/25, enabling it to be presented to the Full Council at their meeting on 3rd July 2025 thus meeting the extended external auditor deadline of 31st July 2025.

Additional internal auditor contacts will be sought during 2025 to ensure that the Council maintains a bank of options for future internal audits to ensure that the Council are not put in a similar predicament in the future.

2. Great Dunmow Town Council answered `no` to assertion nine of the Annual Governance Statement because it has not been able to submit the annual returns relating to the charities due to the internal auditor issue.

The internal auditor commenced the annual return for the trusts at the end of November and notified the Finance Officer in mid-December that they would be completed the following week.

There was no further communication from the internal auditor, despite the Council sending numerous emails, calls and letters, until 20/05/25 when she resigned.

At this point the Town Council internal audit was the priority and having appointed a replacement internal auditor who has satisfactorily completed the Town Council internal audit we have booked him at his earliest availability to undertake the Trust end of year accounts. These will be undertaken on 07/07/25, following which the results will be reported to the Charity Commission.