Annual Governance Statement 2025/2026

Explanations to the External Auditor

Great Dunmow Town Council answered `no` to assertion four of the Annual Governance Statement because it was unable to comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it could not make proper provision during the year 2025/26 for the exercise of public rights, since the period for the exercise of public rights did not include the first 10 working days of July.

The Council was unable to publish the Notice for the Period for the Exercise of Public Rights within the prescribed national window because the Annual Governance and Accountability Return (AGAR) could not be completed on time.

The internal auditor resigned unexpectedly on 20/05/25 before completing the required internal audit section of the AGAR. A subsequently appointed internal auditor had to also withdraw due to serious illness on 20/06/25. A further internal auditor was appointed and conducted the internal audit on 23/06/25.

This resulted in an unavoidable delay in finalising the AGAR document.

Throughout this period, the external auditor was kept fully informed of the situation and updated at each stage to ensure transparency and regulatory compliance.

As soon as the internal audit was completed and the AGAR was ready for approval, the Council published the notice and provided residents with the full statutory 30 working day period for inspection. Although the dates did not fall within the nationally recommended window, the Council ensure that the public received the full length of access period required by the Accounts and Audit Regulations 2015.

To ensure compliance for the 2025/2026 financial year, the Council secured and booked the internal auditor at an earlier stage for the next audit cycle, preventing any recurrence of this issue.