

Supporting Statement for "No" Responses: Annual Governance Statement 2025/26

Council Name: Denham Parish Council

Assertion 4: Public Rights

We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.

- Response: The Internal Auditor noted that the Notice of Public Rights and Publication of the Unaudited Annual Governance and Accountability Return (AGAR) for the 2024/25 period was published on the same day the inspection period commenced, rather than the day before as required.
- Corrective Action: This administrative oversight was acknowledged by the Council and has been fully corrected. The Notice of Public Rights for the 2025/26 accounts has been published in strict compliance with the required statutory timeframes.

Assertion 10: IT and Data Management

We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.

- Response: The Internal Auditor noted that the Council's Website Accessibility Statement referenced the older WCAG 2.1 standard instead of the current WCAG 2.2 standard.
- Corrective Action: The Website Accessibility Statement has since been updated to reflect the WCAG 2.2 standard. However, because this outdated reference was technically live during the year under review, the Council has prudently recorded a "No" response for Assertion 10 for the 2025/26 financial year to ensure absolute transparency.

Response to Internal Audit Report Objections & Action Plan

1. Asset and Investment Registers

The Internal Audit Report for 2025/26 stated that the internal control objective regarding the completeness and accuracy of the asset register was "not achieved."

Denham Parish Council formally notes its variation of opinion on this matter. The Asset Register for the year under review was maintained and reviewed using the exact same robust methodology approved without challenge in previous audit cycles. While the Council maintains that its registers are complete and accurate based on historical precedents, it has noted the auditor's new feedback for future reporting cycles.

2. General Comments and Action Plan

The Internal Auditor introduced several new recommendations and observations not previously highlighted in prior years. In a proactive response to continuous improvement, Denham Parish Council has formulated a comprehensive response framework.

An approved action plan addressing each point raised has been formally adopted by the Council. This document is attached to our submission for your reference: *"Response and action plan to the Internal Audit Report 2025-26"*.