AGENDA 8b, Enc v) NOTICE: COMPLETION OF EXTERNAL AUDIT - Annual Governance and Accountability Return (AGAR) - Year Ending 31 March 2026

Ashington Town Council

We are pleased to announce that the external audit of our Annual Governance and Accountability Return for the year ended 31 March 2026 has been completed by Forvis Mazars LLP, with the completed limited assurance review received on 24th September 2026.

Audit Conclusion

The limited assurance review has been completed and the certified Annual Governance and Accountability Return (AGAR) has been received. The External Auditor's Certificate and Report is contained in Section 3 of the AGAR, available online.

No matters, minor or otherwise, were raised by the external auditor, and there are no recommendations for the Council to address.

Statement from the Responsible Financial Officer

The successful completion of this external audit demonstrates Ashington Town Council's commitment to transparency, accountability and sound financial management. The audit process confirms that our financial controls and governance arrangements continue to meet the required standards, with no matters of any kind identified by the external auditor.

I would like to commend:

- **Town Councillors** for their diligent oversight and commitment to proper financial governance throughout the year
- **Our Internal Auditor** for their thorough and professional work in reviewing our systems and procedures, providing valuable guidance that strengthens our controls
- **Councillors involved in payment scrutiny** for their careful attention to detail in reviewing and authorising expenditure

This is an excellent result and reflects the collective effort of Members and officers throughout the year.

Four Years of Improved Financial Transparency

I would also like to take this opportunity to note the improvements the Council has made in financial transparency over the last four years:

- **Online payments with dual authorisation –** all payments have moved online, with dual authorisation in place for every payment.
- **Payment schedules published online –** every payment schedule is available online, regardless of amount, together with the legal authority for the spending.
- **Scribe accountancy package –** the Council's accounts are now managed through Scribe, a dedicated accountancy package.
- **Reserves, treasury and asset register policies –** the Council has adopted a Reserves Policy, a Treasury Policy and an Asset Register Policy.

These are not policies written without substance. They describe what we actually do, and they allow members of the public to see how the Council manages its money. That is what transparency with public money means in practice.

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Revised Practitioners' Guide 2026/27

The Smaller Authorities' Proper Practices Panel (SAPPP, formerly JPAG) has published the 2026/27 edition of the Practitioners' Guide. It applies to the financial year ending 31 March 2027, and the Council's AGAR for that year must be prepared following sections one and two of the revised guide. The comparative figures for 2025/26 must also be stated on the same basis. I would like to make Members aware of the major changes:

- **Smaller authority threshold raised to £15m –** an authority is now a 'smaller authority' where the higher of its gross income or gross expenditure does not exceed £15m (previously £6.5m). No change for ATC.
- **Digital AGAR submission –** from April 2027 authorities will be able to submit AGAR data electronically through a digital portal. All authorities are strongly encouraged to use it, and electronic submission will become mandatory under proper practices by 2028/29.
- **Assertion 3 reworded –** the Council must now assure itself 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 its ability to conduct its business or on its finances.
- **Assertion 10 (digital and data compliance) strengthened –** new wording confirms that the Council has put in place arrangements for effective IT and data management in accordance with proper practices. The legislative reference has been updated to UK GDPR.
- **New internal audit Control Objective O (digital and data compliance) –** the internal auditor will now check that the Council has a generic email address on an authority-owned domain, that website accessibility is tested at least annually and the accessibility statement kept up to date, when a data audit was last completed, that a data protection policy has been adopted and is reviewed at least annually, and that an up-to-date IT policy is in place. The trust funds objective moves to Control Objective P.
- **Internal audit – cash and website checks –** Control Objective F now covers all cash rather than only petty cash, with a 'Not covered' response where no physical cash payments are made. Control Objective L now requires the internal auditor to confirm that the ICO publication scheme is published on the website alongside other required documents. This will affect us as we receive 'cash payments' for allotment rent.
- **Restated prior-year figures –** where an error in the prior year's accounts is identified after the external auditor's review, the corrected figure must be entered in the prior-year column, clearly marked 'Restated,' and the external auditor informed of the reason.
- **Trust funds disclosure (Box 11) –** for the 2026/27 AGAR, councils answer 'Yes' or 'No' to whether the Section 2 figures include any trust transactions or balances and must answer 'No' where they are not a sole managing trustee.
- **Exercise of public rights clarified –** there must be a single inspection period of 30 working days that includes the first 10 working days of July, with a day's notice published together with the approved Sections 1 and 2 of the AGAR.

- **Data Protection Officer –** the guide now confirms that parish councils are exempt from the requirement to appoint a Data Protection Officer under Section 7 of the Data Protection Act 2018.
- **Explanation of variances –** the guide now signposts the National Audit Office Auditor Guidance Note 2 (AGN 02) for the thresholds external auditors use when requesting explanations of year-on-year variances.

I have reviewed the Council's arrangements against the revised guide and there are no major matters arising for Ashington Town Council. However, we constantly strive for improvement, and the revised guide will continue to inform how we develop our procedures during 2026/27.

Making AGAR Digital – Pilot Participation

I am pleased to report that I took part, on behalf of the Council, in the Smaller Authorities' Audit Appointments (SAAA) pilot of the new digital AGAR portal during 2026. The portal is being rolled out for the end of the 2026/27 financial year and will be available from 1 April 2027 for authorities to submit their returns for the year ending 31 March 2027.

The portal allows the AGAR to be completed online, supporting information to be uploaded securely and the return to be submitted directly to the external auditor. The information required is not changing, only the way it is completed and submitted. Having been part of the pilot, the Council is well placed to move to digital submission for 2026/27, ahead of it becoming mandatory by 2028/29.

Public Rights

In accordance with the Accounts and Audit Regulations 2015, the completed AGAR and external auditor's report are available for public inspection. Members of the public may:

- Inspect the accounting records
- Make copies of the accounting records
- Purchase copies of the Annual Governance and Accountability Return upon payment of a reasonable sum

Local government electors have rights of inspection under section 25 of the Local Audit and Accountability Act 2014. This can be arranged 'by appointment' at Ashington Town Council, Town Hall, 65 Station Road, Ashington, Northumberland NE63 8RX.

Access to Documents

The completed AGAR, external auditor's report, and the notice below are available:

- At Ashington Town Council offices (Town Hall, 65 Station Road, Ashington, Northumberland NE63 8RX)
- On our website financial pages, under Annual Governance & Accountability Returns 2025-26
- By request to the Executive Officer/RFO

The Annual Governance and Accountability Return will remain available for public access for a period of not less than five years from the date of first publication.

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Contact Information

For any queries regarding the audit or to arrange inspection of documents:

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This notice is published in accordance with Regulation 16 of the Accounts and Audit Regulations 2015

Date of Publication: 25th September 2026
Signed:

Sarah Eden (Executive Officer/RFO)

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ASHINGTON TOWN COUNCIL

Notice of conclusion of the audit

Annual Return for the year ended 31st March 2026

Section 25 of the Local Audit and Accountability Act 2014

Accounts and Audit (England) Regulations 2015

	Notes
1. The audit of accounts for the Council/~~Meeting~~ (a) **for the year ended 31 March 2026 has been concluded.**	(a) Delete as appropriate
2. The Annual Governance and Accountability Return is available for inspection by any local government elector of the area of the Council /Meeting (a) on application to:	
(b) **SARAH EDEN, EXECUTIVE OFFICER/RFO,** **Ashington Town Council** **Town Hall, 65 Station Road** **Ashington** **Northumberland** **NE63 8RU**	(b) Insert name, position and address of the person to whom local government electors should apply to inspect the Annual Return
3. Copies will be provided to any local government elector on payment of **£Nil** (c) for each copy of the Annual Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) **SARAH EDEN, EXECUTIVE OFFICER/RFO**	(d) Insert name and position of person placing the notice
Date of announcement: (e) **25th SEPTEMBER 2026**	(e) Insert date of placing of the notice