Smaller authorities are required to review the effectiveness of their internal control checks and prepare an annual governance statement. \*insert legislation/Regulation\*

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| **Timeframe** | **Action** | **Owner** | **Legislation/Regulation** |
| Annually | Appoint internal Auditor | The Council | Accounts and Audit Regulations 2015 regulation ? |
| As soon as practicable after 31 March | Balance accounts | RFO | Accounts and Audit Regulations 2015 regulation ? |
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