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

|  |  |  |  |
| --- | --- | --- | --- |
| **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 ? |
|  |  |  |  |
|  |  |  |  |