

**Details of action taken in respect of all recommendations made by your external auditor
2024/25**

Finance Committee Minutes – 27th October 2025

2025/26 AGAR-To receive the comments of the external auditor

It was noted that the Annual Governance and Accountability Return (AGAR) had been circulated to members, together with the external auditor’s feedback. The auditor had raised several procedural points for consideration.

One issue related to the timing of the publication of the AGAR, noting that while the Full Council meeting to approve the AGAR took place on a Tuesday, the document was not published until the Thursday. Members observed that the Clerk is part-time and does not work on Wednesdays, and therefore the posting took place at the earliest reasonable opportunity. Under Regulation 15(2) of the Accounts and Audit Regulations 2015, the requirement is that the AGAR be published “as soon as reasonably possible after approval”, and the Council is therefore satisfied that the statutory duty was met. The Clerk will confirm this interpretation and respond formally to the auditor.

It was further noted that the auditor had commented on the non-disclosure of individual staff pay and salary increases within the Council’s minutes. The Council’s established policy is that individual staff members are not named in relation to salary matters, in accordance with data protection principles and accepted employment confidentiality standards under the Data Protection Act 2018.

The auditors also suggested that staff pay should be aligned with the NALC salary scale, whereas Sandgate Parish Council has adopted a local pay structure reflecting the Clerk’s dual role as Parish Clerk and Librarian — a combined post not directly comparable with other local authority or parish roles. The Clerk will review this matter and provide supporting evidence regarding the unique nature of the position.

It was agreed that the Council will prepare a formal response to the external auditor, addressing each of the points raised and setting out the Council’s reasoning and compliance with the relevant legal parameters.

Full Council Minutes- 27th April 2026

8. External Auditor’s Report (2024/25)

Members considered the report of the external auditor in respect of the 2024/25 financial year, as required under the Accounts and Audit Regulations 2015.

The Finance Committee had previously considered the auditor’s comments in November and reviewed the points raised. Members noted the following:

The 2023/24 reporting period had exceeded the 30 working day inspection period by one day, and future compliance would ensure strict adherence to the 30 working day requirement.

· All recommendations from the 2023/24 audit report had been implemented, as had those from the 2024/25 report, subject to the inspection period requirement being met.

· A bank reconciliation report should have been included with the 2024/25 AGAR submission. Members noted this omission and confirmed that bank reconciliation reports are regularly produced and reported to the Finance Committee. This would be included in future AGAR submissions.

Council noted and accepted the report and AGREED the recommendations and conclusions.

Proposed by Tim Prater Seconded by Simon Horton Agreed by all