

Responsible Financial Officer Reports (15-20)**15. RFO Report** - (for information – bank balances and internal controls)

- Bank balances - as at 30 April 2026 are as follows:

HSBC	204,276.10
Lloyds Debit card	1,322.07
Cornwall Council deposit	965,676.09
TOTAL	£1,171,274.26

- Internal Controls – Councillor Dorling carried out bank reconciliation verification checks on 14 May as part of the internal controls, and everything was found to be in order.

16. Schedule of Payments - To receive and approve the schedule of payments totalling £62,257.07 gross**Attachment: 16. Schedule of Payments****Recommendation: to approve the schedule of payments totalling £62,257.07 gross****17. Internal Auditors Report****Attachments: 17i. Annual Internal Audit Report 2025/26, 17ii. Internal Audit Report Year Ended 31 March 2026****To receive, consider and accept the Internal Auditors report**

There are no suggested actions within the report.

Extract from the Internal audit Report

The review undertaken obtained a level of assurance which has allowed us to complete the Internal Audit Report element of the Annual Governance & Accountability Return with no qualifications, thus in all significant respects, the control objectives were achieved throughout the financial year to a standard adequate to meet the needs of the Council.

Recommendation: To accept the Internal Auditor's Report**18. Annual Governance Statement 2025/2026** - To respond to each of the ten assertions of the Annual Governance Statement (Section 1 – Page 4).**Attachment: 18. Annual Governance and Accountability Return**

The Council must consider and respond individually, 'Yes' or 'No' to each statement, considering the report from the internal auditor, and its own review of the effectiveness of internal controls and risk management arrangements for 2025/26 as undertaken by Council at its meeting on 28 April 2026. An explanation must be provided of any 'No' response. This

return must be approved and submitted with the accounting statements and all the additional documentation required to the external auditor, BDO LLP by 30 June 2026.

1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.
Yes, means prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.
Yes, means made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We have assured ourselves 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 the ability of this authority to conduct its business or manage its finances.
Yes, means has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.
Yes, means during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.
Yes, means considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.
Yes, means arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.
Yes, means responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.
Yes, means disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.

9. Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.

Yes, means has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

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

Yes, means has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

Recommendation: To approve the Annual Governance Statement for 2025/26 as completed by the Council for signature by the Chairman and Clerk

- 19. Accounting Statements 2025/2026** - To consider and approve the Accounting Statements for 2025/2026 signed by the RFO (Section 2 – page 5).

Attachments: 19i. Balance Sheet, 19ii. Income & Expenditure

The Accounting Statements for 2025/2026 within attachment 18, which have been checked by the internal auditor together with other financial records including the final bank reconciliations, are presented for approval. To provide additional information, the more traditional balance sheet and income and expenditure reports have also been provided.

Recommendation: to approve the Accounting Statements 2025/2026 for signature by the Chairman

- 20. Exercise of Public Rights** – To confirm the dates for the statutory 30 working day period when the Authority’s records are available for public inspection – commencing Friday 12 June to Thursday 23 July 2026 inclusive (date of announcement Thursday 11 June 2026)

In accordance with requirements, the period for the exercise of public rights, when any interested person may inspect or make copies of the accounting records, question the auditor or make an objection, will commence on Friday 12 June 2026 and end on Thursday 23 July 2026 inclusive – 30 working days. Full details will be available on the Town Council website <https://www.liskeard.gov.uk/key-documents/financial-information/> from Thursday 11 June 2026.

Recommendation: to confirm the dates for the exercise of public rights