

Section 5

Information required for audit

e) Explanations for "No's" on Section 1 - the Annual Governance Statement

If the Authority responds "no" to any of the 9 assertions on Section 1 of the Annual Return, you must supply us with an explanation and describe how the Authority will address the weaknesses identified.

Assertion (1 to 9)	Explanation for "No" response
	N/A

f) Explanations for "No's" or "Not covered's" on the Annual internal audit report

If the response to any of the 11 internal control objective conclusions A to K on the Annual internal audit report is "no", the internal auditor must provide the Authority and us with details of the implications and action being taken to address any weaknesses in control identified.

If the response is "not covered" the Authority and/or internal auditor must tell us when the most recent internal audit work was done in this area and when it is next planned or, if coverage is not required, the internal auditor must tell us why not.

Conclusion (A to K)	Explanation for "No" or "Not covered"

g) Details of any earmarked or restricted reserves held by the Authority at 31 March 2016

Earmarked reserves are reserves set aside by the Authority for specific purposes or savings for future projects. Restricted reserves are reserves that can only be used for certain purposes, for example the proceeds of an asset sale or the unspent part of a specific grant.

Amount held at 31 March 2016	Purpose of reserve
£	
None	