

Ringwood Town Council

Ringwood Gateway, The Furlong, Ringwood, Hampshire BH24 1AT
Tel: 01425 473883
www.ringwood.gov.uk

SUMMONS

Dear Member

18th June 2026

You are hereby summoned to attend a meeting of the Town Council at the Forest Suite, Ringwood Gateway on 24th June 2026 at 7.00pm.



Mrs C Bennett
Town Clerk

AGENDA

1.* PUBLIC PARTICIPATION

There will be an opportunity for public participation for a period of up to 15 minutes at the start of the meeting

2. To receive Apologies for Absence

3. To receive Declarations of Interest

4. To approve as a correct record the minutes of the meeting on 27th May 2026

5. To receive Minutes of Committees and approve recommendations contained therein:

Recreation, Leisure & Open Spaces	DATE :- 27 th May & 3 rd June 2026
Planning, Town & Environment	DATE:- 27 th May & 5 th June 2026
Policy & Finance	DATE:- 27 th May & 17 th June 2026

(Recommendations:-
End of year formalities 25/26 (*F/6561 refers—see separate agenda items*))
Review of Information Governance Framework (*F/6565 refers – see separate agenda item*)

6. INTERNAL AUDIT

To note the internal audit report 2025/26 (*Report A*)

7. ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN 2025/26

- a. To approve the Annual Governance & Accountability return 2025/26 Form 3 (*Report B*):
 - i. Section 1 - The Annual Governance Statement
 - ii. Section 2 - The accounting statements for 2025/26
- b. To approve the dates for the exercise of public rights (*Report C*)
- c. To confirm that there is no conflict with BDO LLP, the external auditor

8. ANNUAL ACCOUNTS 2025/26

To note the income and expenditure account and the consolidated balance sheet for 2025/26 (*Report D*)

9. REVIEW OF INFORMATION GOVERNANCE FRAMEWORK (*Report E*)

- a. To approve the revised Information Governance Policy and Data Protection Policy;
- b. To note the revised Privacy Notice; and
- c. To approve that the supporting operational procedures and compliance records which sit beneath the framework are maintained by the Town Clerk.

10. COMMITTEE COMPOSITION

To consider any changes to the composition of council committees, sub-committees, working parties or panels

11.* To receive such communications as the Town Mayor may desire to lay before the Council

12.* To receive Reports from County and District Councillors

13.* To Receive Reports from Ringwood Town Councillors

14. Forthcoming Meetings – to note the following dates:

Recreation, Leisure & Open Spaces	7.00pm	Wednesday 1 st July 2026
Planning, Town & Environment	10.00am	Friday 3 rd July 2026
Policy & Finance	7.00pm	Wednesday 22 nd July 2026
Full Council	7.00pm	Wednesday 29 th July 2026

15. COMMUNICATIONS

Members to decide on items requiring a press release and to confirm a spokesperson if required

16. EXCLUSION OF THE PRESS AND PUBLIC

To consider exclusion of the press and public from the meeting, in accordance with the Public Bodies (Admission to Meetings) Act 1960, section 1(2), to transact business for which publicity would be prejudicial to the public interest by reason of its confidential nature

17. LEGAL MATTERS

To receive a report from the Town Clerk on legal matters (*Confidential Report F*)

If you would like further information on any of the agenda items, please contact Mrs Charmaine Bennett, Town Clerk, on 01425 484720 or Charmaine.bennett@ringwood.gov.uk

Council Members:

Chairman: Cllr Mary DeBoos, Town Mayor
Vice-Chairman: Cllr James Swyer, Deputy Mayor
Cllr Andrew Briers
Cllr Luke Dadford
Cllr Philip Day
Cllr Ingrid De Bruyn
Cllr Gareth DeBoos
Cllr Rae Frederick
Cllr Janet Georgiou
Cllr John Haywood
Cllr Peter Kelleher
Cllr Michael Thierry
Cllr Glenys Turner
Cllr Becci Windsor

Officers:

Charmaine Bennett, Town Clerk
Jo Hurd, Deputy Town Clerk



Assurance through excellence
and innovation

Ringwood Town Council

Internal Audit Report

Annual Governance and Accountability Return (AGAR) 2025-26 Part 3

04 June 2026

Prepared by: Karen Ross

FINAL REPORT

Confidential

1. Introduction

Ringwood Town Council (RTC) commissioned the Southern Internal Audit Partnership to complete this audit. The scope of this review was to ensure that adequate control exists over the internal control objectives specified under points A-P of the Annual Governance and Accountability Return (AGAR) 2025-26 Part 3.

We are grateful to Charmaine Bennett, Jo Hurd and Michelle Gordon for their assistance during the course of the audit.

2. Independence & Impairments

There have been no impairments to internal audit during this review. Internal audit has remained free from all conditions that threaten our ability to carry out responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication.

3. Scope Limitations

There have been no limitations to the scope of internal audit work.

4. Risks

This review has sought to assess the effectiveness of controls in place focusing on those designed to mitigate risks to the achievement of the following objectives:

- A. Appropriate accounting records have been properly kept throughout the financial year.
- B. RTC complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

- C. RTC assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
- D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.
- E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.
- F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.
- G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.
- H. Asset and investments registers were complete and accurate and properly maintained.
- I. Periodic bank account reconciliations were properly carried out during the year.
- J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.
- K. If the authority certified itself as exempt from a limited assurance review in 2024-25, it met the exemption criteria and correctly declared itself exempt. (Not covered).
- L. RTC published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.
- M. In the year covered by this AGAR, RTC correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations.
- N. RTC complied with the publication requirements for the 2024-25 AGAR.

- O. RTC has complied with laws, regulations & proper practices relating to digital and data compliance.
- P. RTC has met its responsibilities as a trustee.

5. Circulation List

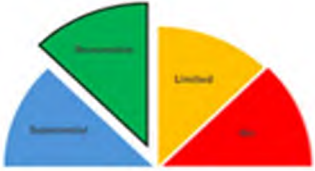
This document has been circulated to the following:

- Charmaine Bennett, Town Clerk
- Jo Hurd, Deputy Town Clerk
- Michelle Gordon, Finance Manager



The Southern Internal Audit Partnership '*generally conforms*' to the Global Internal Audit Standards in the UK Public Sector and its work is performed in accordance with the International Professional Practices Framework (endorsed by the IIA).

6. Summary Findings

Overall Assurance		Observation (s)		Management Actions	
Opinion	Definition	Priority	Number	Priority	Number
	<p>Reasonable: There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.</p>	Priority 1	0	High	0
		Priority 2	2	Medium	2
		Priority 3	0	Low	0
		Total	2	Total	2

Executive Summary

Areas assessed to be working well/controls are effective.

- Detailed financial results comparing year-to-date actuals against budget are compiled and reported to the Policy & Finance Committee monthly in a format which provides an audit trail to original transactions within the Council's Financial Information System (Edge).
- The current Financial Regulations were adopted in July 2025. Testing of a sample of twenty points within the Financial Regulations found them all to be fully compliant with the Council's approved policies, procedures, and control requirements as set out in the Regulations.
- Sales invoices were raised in compliance with the Council's current charging policies, were correctly coded with VAT appropriately accounted for.
- Payments to suppliers were supported by invoices and authorised via Edge workflows with VAT appropriately accounted for. Testing of expenditure via petty cash found transactions were supported by receipts, petty cash floats had been balanced and transactions were correctly coded and posted to Edge in a timely manner.

- VAT returns can be substantiated to transactional level within Edge; the Responsible Financial Officer (RFO) is responsible for ensuring returns are submitted within HMRC's deadlines. Testing confirmed that all four quarterly submissions were returned in a timely manner.
- Allotments were found to have an appropriately signed tenancy agreement, there is a register of tenants, and staff are able to identify any debtors, who are monitored until payment is received.
- For burials there is formal burial register, it was found to be up to date with interments and memorials appropriately evidenced. RTC also retain copies of Burial /Cremation certificates.
- Testing confirmed that fees (for allotments/burials and other) had been charged at the correct approved rate and were recovered within a reasonable time.
- Hall hire has an effective diary system for bookings identifying the hirer and hire times. Sample testing confirmed hall hire bookings were invoiced promptly and accurately.
- The Town Council is required to carry out an annual Financial Risk Assessment. A full financial risk review was presented to the Policy and Finance Committee in September 2025. This risk assessment identifies risks in several areas, together with controls that have been implemented to manage that risk. A number of these controls are covered by Financial Regulations which were adopted in July 2022 and are subject to annual reviews (in July 2023, July 2024 and July 2025).
- Annual playground inspections are carried out by The Play Inspection Company as well as weekly inspections by the Grounds Team. Risk assessments have also been undertaken for Grounds and Catering Teams.
- A draft budget setting out the 2025-26 precept was presented to the Policy & Finance Committee and then Full Council by January 2025. The precept for 2026-27 was presented in January 2026. Year-to-date actuals against budget were reported to the Policy and Finance Committee at each meeting, along with executive summaries, summaries of cash-book movements and transfers to and from reserves. General reserves have been maintained in line with guidelines, with additional commentary provided as necessary.

- A sample of income, across ledger codes confirmed income received was based on correct prices (fees and charges), were properly recorded, banked promptly and VAT was appropriately accounted for.
- Testing of payroll transactions found that the specialist company contracted (TC Group) paid salaries to employees and allowances to Members which were in accordance with the Authority's approvals. PAYE and NI requirements were properly applied. Salaries were also found to be paid to the employee/allowances to Members in a timely manner. Internal controls around these processes and the subsequent posting of anonymised payroll costs to Edge are robust.
- The RFO maintains a comprehensive fixed asset register with additions and disposals updated as required. A record is made of the last time each asset was checked.
- RTC has loan liabilities and have three PWLB annuity loans. The total outstanding debt has been verified to the DMO (UK Debt Management Office) website.
- Bank statements are reconciled by the RFO monthly and testing of October 2025, December 2025 & March 2026 reconciliations agreed to the cash book summary presented to the Policy and Finance Committee. Cross-referencing of the year-end reconciliations confirmed they agreed to bank statements and the year-end cashbook. For additional scrutiny there is an arrangement in place for a Councillor to review reconciliations and statements following each Policy and Finance Committee meeting and sample checks confirmed Councillor sign off.
- Budgets and budget monitoring reports have been prepared on the correct income and expenditure accounting basis, as will the final accounting statements, and figures such as debtors and creditors on the final balance sheet can be substantiated to transactional level by Edge reports.
- RTC publishes information on a free to access website which was found to be up to date at the time of the internal audit in accordance with the relevant legislation including publishing the ICO publication scheme on its website.
- RTC did not certify itself as exempt from a limited assurance review in 2024-25 therefore this was 'not covered' in accordance with point K or the AGAR certificate reference.

- The Council complied with point M of Part 3 of the AGAR which relates to providing for the exercise of public rights as required by the Accounts and Audit Regulations.
- There was evidence that the Council complied with point N of Part 3 of the AGAR which relates to the publication requirements of the 2024-25 AGAR by the dates specified, with all relevant documentation published on the Council's website.
- The Council was found to comply with laws, regulations and proper practices relating to digital and data compliance. For example, the Council has an up-to-date Information Technology Policy and a FOI and Data Protection Policy in place, has completed/updated the required data audit (last updated April 2026), and has a single generic email address on an authority owned domain which Council officers can access.
- The Council acts as trustee for two charities and filed the relevant Charity Commission returns in a timely manner.

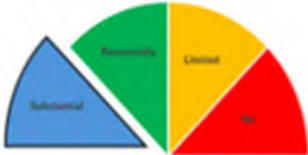
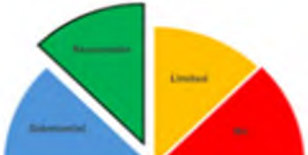


Areas where the framework of governance, risk management and control could be improved.

- Ringwood Town Council holds balances in excess of £100,000 and therefore would be expected to maintain a formal investment strategy in line with good practice. While the Council has supporting arrangements in place through its Financial Regulations and Treasury Management Policy, there is no clear standalone document setting out overall investment objectives, risk appetite, and strategic approach to managing surplus funds.
- A review of the Council's procurement framework shows that requirements for quotations and tenders are set out within both Standing Orders and Financial Regulations, broadly aligning with expected guidance. However, these provisions are split across documents and do not clearly demonstrate consistent or comparable thresholds, and there is limited procedural guidance on how procurement processes should be carried out in practice.

Observation – 1 – Investment Strategy (Balances > £100,000)			Priority 2
<p>Reviewing Ringwood Town Council’s published financial information confirms that the Council holds bank and investment balances significantly in excess of £100,000. Given this level of balances, the Council is expected to maintain an appropriate Investment Strategy in line with good practice.</p> <p>The Council does have investment-related arrangements in place through its Financial Regulations and a Treasury Management Policy Statement, which set out approved investment instruments, counterparties and controls. However, there is no clearly identifiable standalone Investment Strategy document that consolidates:</p> <ul style="list-style-type: none"> • the Council’s overarching investment objectives • risk appetite and liquidity priorities • strategic approach to managing surplus funds. <p>Furthermore, whilst Policy & Finance Committee minutes demonstrate active management of balances (including use of investment accounts and cash transfers), they do not themselves constitute or clearly evidence formal approval of a comprehensive investment strategy.</p>			
Risk	The Council cannot readily demonstrate compliance with expected governance and best practice (e.g. CIPFA guidance)		
Management Response			
Action	Priority	Responsible Officer	Target Date
1.1 It will be made clear in the Treasury Management Policy that RTC will not enter into high-risk investments and therefore will only invest with the CCLA.	Medium	Michelle Gordon, RTC RFO	31 st October 2026
Auditor assessment of managements response			
Management actions, once implemented, should mitigate this risk.			

Observation – 2 – Procurement Framework (Standing Orders and Financial Regulations)			Priority 2
<p>A review of Ringwood Town Council’s procurement framework identified that requirements for obtaining quotations and formal tenders are set out across both the Standing Orders (2026) and Financial Regulations (2025). These documents provide a formal basis for procurement controls and are broadly aligned with standard guidance in structure and intent.</p> <p>However, the Council’s procurement arrangements are split across these two documents, and it is not clear that consistent monetary thresholds for quotations and formal tenders are explicitly aligned or directly comparable between them.</p> <p>In addition, the requirements are largely rules-based, with limited supporting procedural guidance on how procurement activities should be carried out in practice (e.g. how quotes are obtained, evaluated, and recorded).</p>			
Risk	Procurement practices may be applied inconsistently across the Council		
Management Response			
Action	Priority	Responsible Officer	Target Date
2.1 A document will be created detailing a framework for procurement procedures.	Medium	Charmaine Bennett, RTC Town Clerk	30 th September 2026
Auditor assessment of managements response			
Management actions, once implemented, should mitigate this risk.			

Appendix A – Definitions of Assurance Opinions, Observations and Management Actions

Assurance Opinion	
	<p>Substantial: A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.</p>
	<p>Reasonable: There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.</p>
	<p>Limited: Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.</p>
	<p>No: Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.</p>

Classification(s)		
Observation	Management Action	Definition
Priority 1	High	Significant weakness with an immediate risk of failure to achieve objectives; system breakdown; or loss. Such risk could lead to an adverse impact on the organisation or exposure to criticism.
Priority 2	Medium	Although not immediate, there is risk of failure to achieve objectives; system breakdown; or loss.
Priority 3	Low	Areas that individually have no immediate risk impact, but where management would benefit from enhanced process/control or efficiencies.

Annual Governance and Accountability Return 2025/26 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
 - **Sections 1 and 2** must be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2026
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2025/26

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Return **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities **must** publish the following information on the authority website/webpage:

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

B

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2026 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices,** can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2025/26

RINGWOOD TOWN COUNCIL

www.ringwood.gov.uk

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes ✓	No 	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

27-04-2026 – 14-05-2026

KAREN ROSS

Signature of person who carried out the internal audit



Date

19/05/2026

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: if the response is 'not covered' please state 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 annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

RINGWOOD TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems	✓		<i>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</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit</i>
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.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant</i>
9. (For local councils only) 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 ✓	No	N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DDMM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.ringwood.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

B

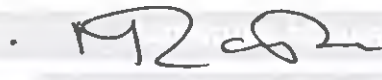
RINGWOOD TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	639,190	666,893	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. <i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	643,525	683,620	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	752,396	573,226	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	515,614	617,180	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	61,478	61,478	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	791,126	614,049	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	666,893	631,032	<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	493,494	233,859	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	6,977,614	7,116,473	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	761,181	735,849	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

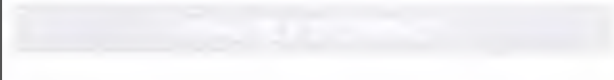
Signed by Responsible Financial Officer before being presented to the authority for approval.


Date 17.06.2026

I confirm that these Accounting Statements were approved by this authority on this date:




as recorded in minute reference:



Signed by Chair of the meeting where the Accounting Statements were approved



 KAREN ROSS 19/05/2026

Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

RINGWOOD TOWN COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a limited assurance review is set out by the National Audit Office (NAO). A limited assurance review is not a full statutory audit, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2025/26

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2025/26

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Name of Smaller authority: Ringwood Town Council

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF
UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement 25th June 2026(a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:</p> <p>(b) Charmaine Bennett, Town Clerk, Ringwood Gateway, The Furlong, Ringwood BH24 1AT (01425) 484720</p> <p>commencing on (c) 26th June 2026</p> <p>and ending on (d) 6th August 2026</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>BDO LLP Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk</p> <p>5. This announcement is made by (e) Michelle Gordon, Responsible Finance Officer</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2026 for 2025-26 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here

means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Income and Expenditure Account

Unaudited

D

31/03/25 £		31/03/26 £
	INCOME	
752,395.98	Income	573,226.46
0.00	Interest on Investments	0.00
643,525.00	Precept	683,620.00
<u>1,395,920.98</u>	INCOME TOTAL	<u>1,256,846.46</u>
	EXPENDITURE	
1,368,218.20	Expenditure	1,292,708.35
0.00	General Administration	0.00
0.00	S. 137 Payments	0.00
<u>1,368,218.20</u>	EXPENDITURE TOTAL	<u>1,292,708.35</u>
288,391.56	Balance as at 01/04/25	236,926.62
<u>1,395,920.98</u>	Add Total Income	<u>1,256,846.46</u>
1,684,312.54		1,493,773.08
1,368,218.20	Deduct Total Expenditure	<u>1,292,708.35</u>
<u>0.00</u>	Stock Adjustment	0.00
-79,167.72	Transfer to/ from reserves	128,686.70
<u>236,926.62</u>	Balance as at 31/03/26	<u>329,751.43</u>

Signed

Chair

Clerk / Responsible Financial Officer

Consolidated Balance Sheet

Unaudited

D

31/03/25

£

31/03/26

£

Current assets

360,810.06	Investments	175,008.16
0.00	Investment	0.00
0.00	Stocks	0.00
4,415.01	VAT Recoverable	17,936.59
239,610.75	Debtors	459,946.54
8,609.29	Payment in Advance	13,373.93
<u>132,683.79</u>	Cash in Hand & at Bank	<u>58,851.25</u>
746,128.90	TOTAL CURRENT ASSETS	725,116.47
<u>746,128.90</u>	TOTAL ASSETS	<u>725,116.47</u>

Current liabilities

0.00	Loans Received	0.00
0.00	Temporary Borrowing	0.00
0.00	VAT Payable	0.00
73,233.48	Creditors	88,006.38
6,002.31	Receipts in Advance	6,078.87
<u>79,235.79</u>	TOTAL CURRENT LIABILITIES	<u>94,085.25</u>
<u>666,893.11</u>	TOTAL ASSETS LESS CURRENT LIABILITIES	<u>631,031.22</u>
0.00	Deferred Liabilities	0.00
0.00	Deferred Credits	0.00
<u>0.00</u>		<u>0.00</u>
<u>666,893.11</u>	NET ASSETS	<u>631,031.22</u>

Represented by

236,926.62	General Fund	329,751.43
13,805.46	Developer Contribution s106	12,960.46
35,157.64	Developer Contribution CIL	21,603.73
270.00	Cemetery Maintenance	40.00
18,942.34	Capital Receipts	18,942.34
72,339.15	Grants Unapplied	2,083.11
28,300.00	IT & Systems Provision	12,058.00
25,000.00	Gateway Building Provision	25,000.00
27,032.72	Cemetery Provision	27,032.72
51,533.97	Buildings Repair Provision	38,503.97
5,000.00	Elections Provision	10,000.00
51,546.10	Machinery Renewal Provision	31,721.10
22,515.93	Play equipment Provision	22,752.18
0.00	Memorials Provision	0.00
10,282.50	Christmas Lights Provision	4,282.50
3,988.49	Carvers Clubhouse Provision	4,022.49

Consolidated Balance Sheet

Unaudited

D

31/03/25		31/03/26
£		£
175.20	Carvers Grounds Dev Provision	175.20
18,152.12	Ringwood Events Reserve	17,833.12
15,370.77	Infrastructure & Open Spaces	18,370.77
0.00	Memorial Lantern Fund	0.00
3,383.07	Neighbourhood Plan	3,383.07
19,612.99	Key Deposits	20,382.99
3,000.00	Budget underspends retained for use in following year	5,500.00
0.00	Football Development Project Reserve	0.00
1,406.04	Open Spaces Security Measures	1,406.04
0.00	Carvers Sheds Feasibility	0.00
0.00	Loans Unapplied	0.00
3,152.00	Grounds Maintenance Contract fees paid in advance	1,576.00
0.00	Speedwatch	1,650.00
0.00	Flower Beds	0.00
0.00	LONG TERM Investment Bank Accounts	0.00
0.00	Liability Reserves e.g. deposits	0.00
<hr/> 666,893.11		<hr/> 631,031.22
429,966.49	Reserves total excluding general fund and liabilities	301,279.79
0.00	Reserves total of liabilities e.g. deposits	0.00
236,926.62	General fund total	329,751.43
<hr/> 666,893.11		<hr/> 631,031.22
	Notes:	
0.00	Long Term Borrowing	0.00

Signed _____

Chairman

Date

AUDIT OPINION

Responsible Financial Officer

POLICY & FINANCE COMMITTEE

17th JUNE 2026

Review of Information Governance Framework

1. Purpose of Report

1.1. The purpose of this report is to present the refreshed Information Governance framework to the Policy & Finance Committee and to seek a recommendation to Full Council that the three core documents forming the strategic layer of the framework be approved.

2. Background and Proposed Framework

2.1. The Council already has a number of documents relating to data protection, freedom of information, information security and records management. As these documents have developed over time, the annual review of information governance arrangements has provided an opportunity to refresh the current approach and organise documentation into a clearer and more proportionate framework. This review also supports the Council's obligations under AGAR Assertion 10 relating to compliance with data protection legislation and information governance requirements.

2.2. The revised framework, informed by the NALC Data Protection Roadmap and ICO guidance, distinguishes between:

Strategy & Policy (Council Approved)

- Information Governance Policy
- Data Protection Policy
- Privacy Notice
- Publication Scheme

These documents establish the Council's overall approach to information governance, data protection, transparency and accountability.

Operational Delivery (Officer Managed)

- Information Technology Policy
- Subject Access Request Procedure
- Personal Data Breach Procedure

These documents support day-to-day implementation of the framework.

Compliance & Evidence

- Data Map / Information Asset Register
- Appropriate Policy Document
- Data Protection Impact Assessments
- Retention Schedule
- Logs and training records

These records demonstrate accountability and support compliance with legislative requirements.

- 2.3. The framework is designed so that Members approve the core policies which set strategic direction, whilst officers maintain the procedures and records required for day-to-day operation and compliance.
- 2.4. Although informed by sector guidance, the framework has been tailored to the Council's own services and activities, including allotments, cemeteries, facility bookings, events, employment matters and community engagement.

3. Recommendation

It is recommended that Policy & Finance Committee:

1. reviews the refreshed Information Governance framework;
2. recommends to Full Council approval of the revised Information Governance Policy;
3. recommends to Full Council approval of the revised Data Protection Policy;
4. recommends to Full Council noting of the revised Privacy Notice; and
5. notes the supporting operational procedures and compliance records which sit beneath the framework and are maintained by the Town Clerk.

For further information, contact:

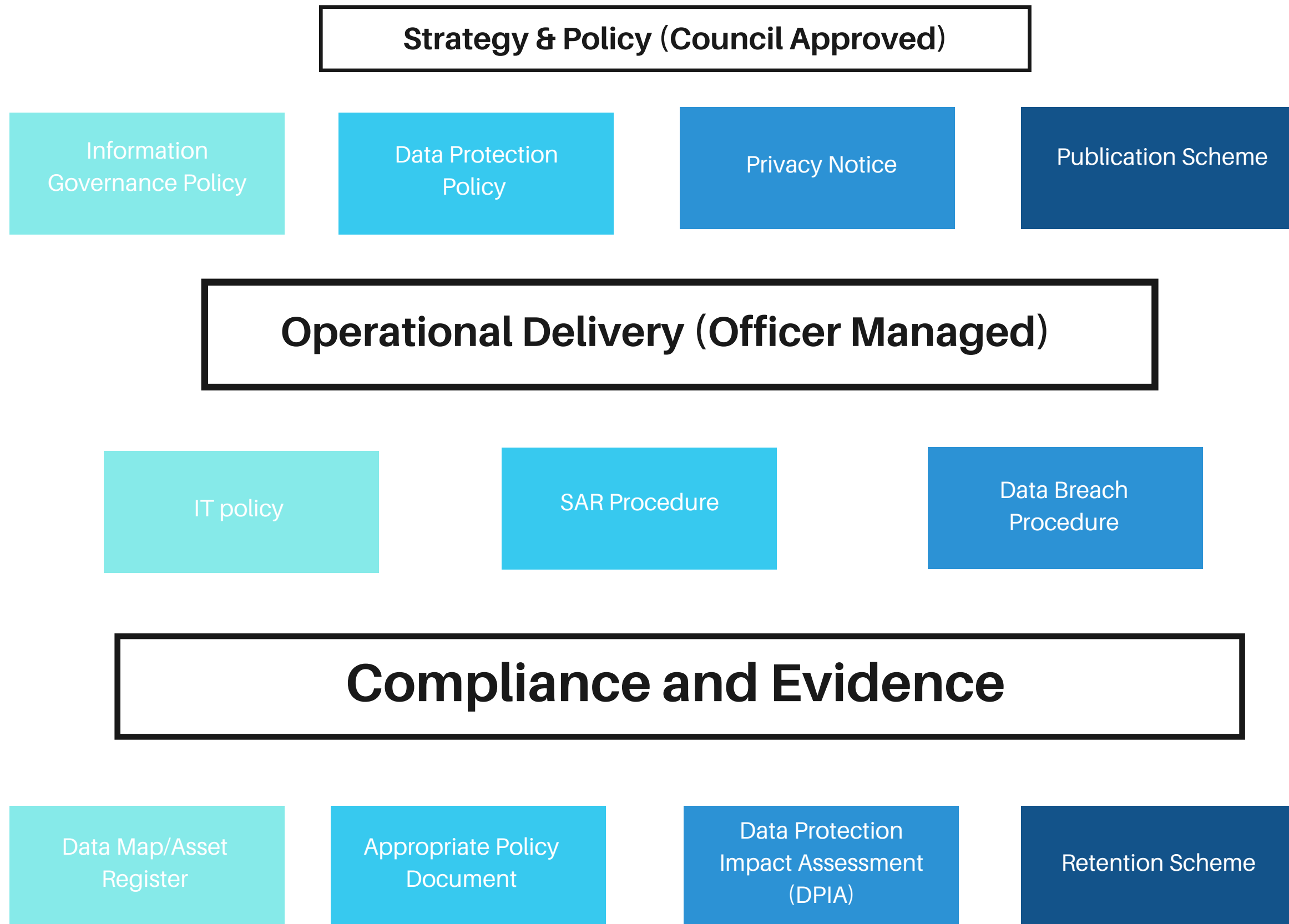
Charmaine Bennett, Town Clerk

Direct Dial: 01425 484720

Email: charmaine.bennett@ringwood.gov.uk

Information Governance Framework

(How the Council Manages Information and Ensures Compliance)





Information Governance Policy

Adopted: xx

Review date: xx

1. Purpose

Information is a key Council asset and must be managed appropriately throughout its lifecycle. The Council relies on information to deliver services, fulfil its statutory duties, support democratic decision-making, manage employees, maintain financial records and engage with residents, businesses and community organisations.

This Policy establishes the Council's approach to Information Governance and provides the framework through which information is managed throughout its lifecycle.

The Council is committed to ensuring that information is:

- Managed lawfully and responsibly;
- Protected from loss, misuse and unauthorised disclosure;
- Accessible where there is a legal right of access;
- Accurate, reliable and fit for purpose; and
- Retained and disposed of appropriately.

This Policy provides the overarching framework for a suite of supporting policies, procedures and records which together ensure effective information governance across the Council.

2. Scope

This Policy applies to:

- Councillors;
- Employees;
- Volunteers;
- Contractors and consultants;
- Any person acting on behalf of the Council.

It applies to all information held by the Council regardless of format, including:

- Electronic records, cloud-based systems, emails and correspondence;
- Paper records;
- Photographs and recordings;
- Databases and business systems;
- Information held by third-party processors on behalf of the Council.

3. Information Governance Framework

The Council's Information Governance framework consists of four interconnected areas:

Openness and Transparency

The Council recognises its commitment to openness, accountability and public access to information. This includes compliance with:

Freedom of Information Act 2000;
Environmental Information Regulations 2004;
Publication Scheme requirements.

The Council will maintain and publish information in accordance with its adopted Publication Scheme.

Data Protection and Privacy

The Council recognises the rights of individuals to have their personal information processed lawfully, fairly and securely.

This includes compliance with:

UK General Data Protection Regulation (UK GDPR);
Data Protection Act 2018;
Privacy and Electronic Communications Regulations (where applicable).

Information Security

The Council will implement appropriate technical and organisational measures to protect information from accidental loss, unauthorised access, alteration or disclosure.

Records Management

The Council will maintain arrangements to identify, retain, review and dispose of information appropriately throughout its lifecycle.

4. Freedom of Information Requests

The Council will manage requests for information in accordance with the Freedom of Information Act 2000 and Environmental Information Regulations 2004. All requests must be referred to the Town Clerk for coordination and response within statutory timescales.

5. Information Governance Objectives

The Council will:

- Understand what information it holds and why;
- Maintain appropriate records of processing activities;
- Identify lawful bases for processing personal information;
- Protect special category and criminal offence data where processed;
- Maintain appropriate security arrangements;
- Ensure information is retained only for as long as necessary;
- Respond appropriately to requests for information;
- Report, manage and learn from information security incidents and personal data breaches in accordance with Council procedures and legal requirements;
- Ensure that councillors, employees and other authorised users receive appropriate information governance training and awareness;
- Promote awareness and good information handling practices.

6. Accountability

The Council will maintain appropriate records, policies, procedures and evidence to demonstrate compliance with information governance requirements. This may include Data Maps, Information Asset Registers, Retention Schedules, Data Protection Impact Assessments, processor records, training records and incident logs.

7. Roles and Responsibilities

Full Council

The Council is responsible for approving the Information Governance framework and associated governance policies.

Town Clerk

The Town Clerk is responsible for overseeing the Council's data protection and information governance arrangements. The Council does not appoint a formal Data Protection Officer but ensures that appropriate advice and support is obtained where necessary to maintain compliance with data protection legislation. The Town Clerk is responsible for:

- Day-to-day implementation of this Policy;
- Maintaining information governance arrangements;
- Monitoring compliance;
- Reporting significant risks, incidents and developments.

8. Councillors, Employees and Other Users

All persons handling Council information are responsible for:

- Complying with Council policies and procedures;
- Protecting information appropriately;
- Reporting actual or suspected data breaches;
- Completing relevant training and awareness activities.

All individuals within scope are responsible for handling information in accordance with this policy and supporting procedures.

9. Supporting Policies and Documents

This Policy provides the overarching framework for the Council's Information Governance arrangements. Supporting documents include:

Governance Policies

- Data Protection Policy
- Information Technology Policy
- Privacy Notice
- Publication Scheme

Records and Evidence

- Data Map
- Information Asset Register
- Processor Register
- Retention Schedule
- Data Protection Impact Assessments
- Breach Log
- Training Records
- Appropriate Policy Document

10. Monitoring and Review

The Council will review its Information Governance arrangements periodically to ensure they remain effective, proportionate and compliant with legislative requirements.

This Policy will be reviewed every two years, or sooner where legislative, regulatory or operational changes require.

11. Related Legislation

This Policy supports compliance with:

- Freedom of Information Act 2000;
- Environmental Information Regulations 2004;
- UK General Data Protection Regulation;
- Data Protection Act 2018;
- Privacy and Electronic Communications Regulations;
- Human Rights Act 1998;
- Local Government legislation relating to access to information and records.



Data Protection Policy

Adopted: xx

Review date: xx

1. Purpose

Ringwood Town Council is committed to protecting personal information and ensuring that personal data is processed lawfully, fairly, securely and transparently.

The Council processes personal data in order to fulfil its statutory duties, deliver services, administer facilities, manage employees, support democratic governance and engage with residents, businesses and community organisations.

This Policy sets out the Council's approach to compliance with the UK General Data Protection Regulation (UK GDPR), the Data Protection Act 2018 and associated legislation.

This Policy forms part of the Council's wider Information Governance framework.

2. Scope

This Policy applies to:

- Councillors;
- Employees;
- Volunteers;
- Contractors and consultants;
- Any person acting on behalf of the Council.

It applies to all personal data held by the Council regardless of format.

3. Who We Process Information About

The Council may process personal information relating to:

- Employees and former employees;
- Job applicants;
- Councillors and former councillors;

- Contractors, suppliers and service providers;
- Allotment holders and applicants;
- Cemetery customers and applicants;
- Hirers of Council facilities;
- Residents, correspondents and complainants;
- Volunteers and community groups;
- Event participants and attendees;
- Individuals captured by Council CCTV systems; and
- Other persons who engage with Council services or activities.

4. Data Protection Principles

The Council will ensure that personal data is:

- Processed lawfully, fairly and transparently;
- Collected for specified, explicit and legitimate purposes;
- Adequate, relevant and limited to what is necessary;
- Accurate and, where necessary, kept up to date;
- Retained only for as long as necessary;
- Processed securely and protected from unauthorised access, loss or disclosure.

The Council will maintain records and controls to demonstrate compliance with these principles.

5. Lawful Processing

The Council will identify and document an appropriate lawful basis before processing personal data and will generally rely upon one or more of the following:

- Public Task;
- Legal Obligation;
- Contract;
- Consent;
- Legitimate Interests;
- Vital Interests (where applicable).

Where special category data or criminal offence data is processed, the Council will identify and document the additional condition required by law.

The Council maintains records of processing activities through its Data Map and supporting documentation.

The Council will provide appropriate privacy information explaining how personal data is collected, used, shared, retained and protected.

6. Accountability

The Council will maintain appropriate records and evidence to demonstrate compliance with data protection legislation. These may include:

- Data Maps and Information Asset Registers;
- Records of processing activities;

- Data Protection Impact Assessments;
- Processor records;
- Training records;
- Breach logs;
- Subject Access Request records.

7. Special Category and Criminal Offence Data

The Council may process special category and criminal offence data where necessary, proportionate and permitted by law.

Examples may include:

- Employee health information;
- Reasonable adjustment requirements;
- Accessibility requirements;
- Trade union membership (where disclosed);
- Safeguarding information;
- Information disclosed through correspondence, complaints or service requests.

Processing of special category and criminal offence data will be supported by the Council's Appropriate Policy Document where required.

8. Individual Rights

The Council recognises the rights of individuals under data protection legislation, including:

- The right to be informed;
- The right of access;
- The right to rectification;
- The right to erasure;
- The right to restrict processing;
- The right to object;
- Rights relating to automated decision-making and profiling.

Requests will be managed in accordance with the Council's Subject Access Request Procedure.

9. Information Sharing and Processors

The Council may share information where there is a lawful basis to do so. Information may also be disclosed where required under access to information legislation, including the Freedom of Information Act 2000 and Environmental Information Regulations 2004.

The Council may also use third-party suppliers and service providers to process information on its behalf.

Appropriate due diligence and contractual arrangements will be maintained with processors to ensure personal information is protected and processed only on the Council's instructions.

The Council maintains records of processors and information sharing arrangements where appropriate.

10. Information Security

The Council will implement appropriate technical and organisational measures to protect personal data.

Requirements relating to:

- Passwords and authentication;
- Use of Council equipment;
- Bring Your Own Device (BYOD);
- Remote working;
- Email and internet usage;
- Cloud services and data storage;

are contained within the Council's Information Technology Policy.

11. Data Breaches

Any actual or suspected personal data breach must be reported immediately.

Breaches will be managed in accordance with the Council's Personal Data Breach Procedure.

The Council will notify the Information Commissioner's Office and affected individuals where required by law.

12. Data Protection Impact Assessments

The Council will assess privacy risks associated with new projects, systems or processing activities.

Where processing is likely to result in a high risk to individuals' rights and freedoms, a Data Protection Impact Assessment (DPIA) will be undertaken.

13. Retention and Disposal

The Council will retain personal information only for as long as necessary and in accordance with its Retention Schedule.

Information that is no longer required will be securely deleted, destroyed or anonymised.

14. Training and Awareness

The Council will ensure that councillors, employees and relevant users receive appropriate information governance and data protection awareness training.

15. Roles and Responsibilities

Full Council

Full Council is responsible for approving the strategic policies that form part of the Council's Information Governance framework.

Ringwood Town Council- Data Protection Policy DRAFT to be approved

Town Clerk

The Town Clerk is responsible for overseeing and maintaining the Council's data protection framework, monitoring compliance and reporting significant risks or incidents to members where appropriate. The Council does not appoint a formal Data Protection Officer but ensures that appropriate advice and support is obtained where necessary to maintain compliance with data protection legislation.

Councillors, Employees and Other Users

All persons handling personal information are responsible for complying with this Policy and associated procedures.

16. Related Documents

This Policy should be read alongside:

- Information Governance Policy;
- Information Technology Policy;
- Publication Scheme;
- Appropriate Policy Document;
- Privacy Notice(s);
- Subject Access Request Procedure;
- Personal Data Breach Procedure;
- Retention Schedule;
- Data Map and Information Asset Register.

17. Review

This Policy will be reviewed every two years or sooner where legislative, regulatory or operational changes require.

Ringwood Town Council

Privacy Notice

Last updated: [date]

1. Who We Are

Ringwood Town Council is committed to protecting your privacy and handling your personal information fairly, lawfully and transparently.

For the purposes of data protection legislation, Ringwood Town Council is the Data Controller.

Contact Details

Town Clerk
Ringwood Town Council
Ringwood Gateway
The Furlong
Ringwood
BH24 1AT

Email: enquiries@ringwood.gov.uk

Website: www.ringwood.gov.uk

2. Why We Process Personal Information

The Council collects and uses personal information to:

- Deliver Council services
- Manage allotments and cemeteries
- Administer venue and facility bookings
- Process payments and contracts
- Employ and manage staff
- Support councillors in carrying out Council business
- Respond to enquiries, complaints and correspondence
- Organise events and community activities
- Meet legal and regulatory obligations
- Protect Council assets and public safety

We only collect information that is necessary for these purposes.

3. What Information We May Collect

Depending on the service involved, we may collect:

- Name
- Address
- Telephone number
- Email address
- Date of birth
- Financial and payment information
- Employment information
- Information contained within correspondence or complaints
- CCTV images
- Information relating to accessibility requirements or other special category data where necessary

4. Our Lawful Bases for Processing

The Council processes personal information under one or more lawful bases permitted by data protection legislation, including where processing is necessary to carry out public functions, comply with legal obligations, fulfil contracts, protect vital interests, where consent has been provided, or where legitimate interests apply.

Where special category data is processed, we identify and document the additional condition required by law.

5. Who We Share Information With

The Council may share information where there is a lawful basis to do so.

This may include:

- Government departments and regulators
- Local authorities
- Professional advisers
- Auditors
- Legal advisers
- Insurers
- Banking and payment providers
- IT and software suppliers acting on our behalf
- Law enforcement agencies where required

We do not sell personal information.

Information may also be disclosed where required under access to information legislation, including the Freedom of Information Act 2000 and Environmental Information Regulations 2004.

6. How We Protect Information

The Council takes information security seriously and uses appropriate technical and organisational measures to protect personal information.

These include:

- Access controls
- Password protection and multi-factor authentication
- Secure storage systems
- Staff and councillor awareness
- Information security procedures

7. How Long We Keep Information

The Council retains information in accordance with its Retention Schedule.

Retention periods vary depending on the purpose for which information is collected and any legal requirements that apply.

Information is securely deleted, destroyed or anonymised when no longer required.

8. Your Rights

Under data protection legislation you have the right to:

- Be informed about how your information is used
- Request access to your information
- Request correction of inaccurate information
- Request erasure where applicable
- Request restriction of processing
- Object to processing in certain circumstances
- Lodge a complaint

Some rights are subject to legal exemptions.

9. Making a Data Protection Request

If you wish to access your personal information or exercise any of your rights, please contact the Town Clerk using the contact details above.

Requests will be managed in accordance with the Council's Subject Access Request Procedure.

10. Complaints

If you are unhappy with how the Council has handled your personal information, please contact us in the first instance.

You also have the right to complain to the Information Commissioner's Office (ICO), details can be found at www.ico.org.uk

11. Further Information

Further information about the Council and its activities is available through its Publication Scheme.

More detailed service-specific privacy information may be provided where appropriate.

12. Changes to this Notice

This Privacy Notice will be reviewed periodically and updated where necessary to reflect changes in legislation, Council services or processing activities.