

BROUGHTON AND BRETTON COMMUNITY COUNCIL

TUESDAY 18TH APRIL 2017

EXTERNAL AUDIT OF THE COUNCIL'S ACCOUNTS

PURPOSE OF REPORT:

To note the date for the external audit of the Council's accounts for the year ending 31st March 2017 and the preparation required.

PROCESS:

The following process will need to be followed to ensure that the Annual Return, additional Governance assertions and supporting information are submitted to the external auditor, BDO, **by 3rd July 2017:**

- The Clerk and Financial Officer will "close the accounts" with the assistance of the financial software provider, RBS, by the **31st May 2017;**
- The internal audit will be completed by the Internal Auditors, JDH, on **1st to 5th June 2017** and will address all transactions up to the end of March 2017;
- JDH will prepare an internal audit report and complete the Internal Audit section of the Annual Return by **5th June 2017;**
- Public Notice for the date of the external audit will need to be displayed during the period **22nd May and 4th June 2017** with the accounts and other documents being made available for 20 workings days during the period **5th to 30th June 2017;**
- Approval of final accounts by the Council will be at its meeting on **20th June 2017** together with the report of the Internal Auditor, draft Annual Return, additional Governance assertions and supporting information; and
- Delivery of paperwork to the external auditor not later than **3rd July 2017.**

RECOMMENDATIONS:

Members are asked to note the arrangements as outlined above.