

**BROUGHTON AND BRETTON COMMUNITY COUNCIL**

**TUESDAY 16th APRIL 2019**

**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 31<sup>st</sup> March 2019 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 **1<sup>st</sup> July 2019**:

- The financial software 'end of year' will be completed by RBS (software provider) on **20<sup>th</sup> May 2019**. RBS will prepare the annual accounts which will include:
  - Completing the year end closedown
  - Preparing the Annual Return
  - Preparation of supporting accounting information
  - Creation of the new financial year on the software
  - Assist in the preparation of the variances analysis if required
- Internal audit will be completed by the Internal Auditors, JDH, on **23<sup>rd</sup> May, 2019** and will address all transactions up to the end of March 2019;
- JDH will prepare an internal audit report and complete the Internal Audit section of the Annual Return by **31<sup>st</sup> May 2019**;
- Approval of final accounts by the Council at its meeting on **18<sup>TH</sup> June 2019** 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 **1<sup>st</sup> July 2019**.

**RECOMMENDATIONS:**

Members are asked to note the arrangements as outlined above.