

HAWARDEN COMMUNITY COUNCIL

MONDAY 3rd 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**:

- Internal Audit is undertaken in two stages by the Council's Internal Auditor JDH Business Services Ltd; the first stage, an interim audit took place on the 2nd November (findings attached);
- The financial software 'end of year' will be completed by RBS (software provider) on **30th May**. 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
- The second stage of the internal audit will be completed by the Internal Auditors, JDH, on **1st 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 **8th June 2017**;
- Approval of final accounts by the Council at its meeting on **12th 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.