

ANNUAL AUDIT OF PARISH ACCOUNTS BY EXTERNAL AUDITORS

The Parish Council will be supplied each year with an **Annual Return Form**. This will comprise three sections

1. Statement of Accounts. This will be a summarised income and expenditure report with explanations for any significant variances between the current and previous years. It will also include year-end Bank reconciliations
2. Statement of Assurance by Council (signed by Chair and Clerk)
3. Auditor's Certificate and Opinion

In addition, there will be a supporting form of Annual Report for the Internal Auditor to complete

A notice will be posted on the Parish Notice Boards notifying parishioners of the forthcoming audit and allowing them the opportunity to inspect the Parish Accounts.

The Annual Return will be sent to the External Auditor with Parts 1 and 2 completed, together with the Internal Auditor's Annual Report. It will be returned with Part 3 completed by the Auditor.