

## **WEST SWINDON PARISH COUNCIL**

### **Internal & External Audit**

#### **1. Introduction**

- 1.1 The Parish Council is required to ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. The Parish Council appointed Auditing Solutions to review these controls.

The Parish Council has two audit visits per year (September and April). The April visit reviews the accounts and the end of year procedures and completes the paperwork for the Annual Return of the Parish Council which is subject to external audit by PKF Littlejohn.

#### **2. Report Details**

- 2.1 This year, the lockdown prevented the usual visit from Auditing Solutions. Nationally the deadlines for the submission of the accounts has been extended to 31 August 20 with the Public Inspection of the Accounts beginning in September 20. It is anticipated that the internal audit will take place once access to the office paperwork is established ideally by the end of July to enable approvals to be sought from the Full Council meeting in July.

#### **3. Recommendations**

- 3.1 That the Committee notes the current status of the Audit.

**Paula Harrison  
Parish Manager**