

The Council appoints an independent internal auditor who reports to the council annually on the adequacy of its records, procedures, systems, internal control, regulations and risk management. The arrangements for external audit changed with effect from 2017/18 - there is no longer a requirement for a formal external audit; however, all smaller authorities, regardless of size, must comply with proper practices, complete and approve an Annual Governance and Accountability Return, and provide for public rights.

The following documents relating to the 2017-18 audit process are now available to view:

- [Certificate of Exemption](#)
- [Internal Audit Report](#)
- [Annual Governance Statement](#)
- [Accounting Statements](#)
- [Analysis of variances](#)
- [Bank reconciliation](#)
- [Notice of the period for the exercise of public rights](#)

The following Annual Returns are available for earlier years:

- year ending 31 March 2017: [Section 1](#) , [Section 2](#) , [Section 3](#) and [Internal audit report](#)
- year ending 31 March 2016: [Section 1](#) , [Section 2](#) and [Section 3](#)
- year ending 31 March 2015: [Section 1](#) , [Section 2](#) and [Section 3](#)
- year ending 31 March 2014: [Introduction](#) , [Section 1](#) , [Section 2](#) , [Section 3](#) and [Internal audit report](#)