

As per the screenshot below from the Scouting Ireland Finance Manual an independent review is not required.

A copy of the accounts have been sent to the Provincial Treasurer and County Commissioner in line with Scouting Ireland's requirements.

Review/Audit

- Best practice dictates that Treasurers should have their accounts at least 'independently checked' annually. *An independent check can be carried out by your County Treasurer, Provincial Treasurer or an independent person who is suitably qualified to carry out a reasonable check on the accounts provided.*
- County Treasurers can fulfil this 'independent check' on behalf of all Groups in their County.
- If the County Treasurer is also a Group Treasurer, the Group should ask the Provincial Treasurer to complete the independent check.
- Independent Checks or full audits can be performed by a suitably qualified person as selected by the Group. It is not necessary, as at August 2017, for Groups to have their accounts officially audited, unless the terms of a grant received / other funding require audited accounts.
- County Accounts should be reviewed annually by the Provincial Treasurer and will be subject to Audit as they form part of the audited accounts for Scouting Ireland (The Association).
- Provincial Accounts are also audited annually as part of Scouting Ireland's audit.