**Audit Plan Jan 2025**

**Please note this forms part of our internal controls process**

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| **Action** | **Proposed Month** |
| Council to approve terms of reference for Internal Auditor. | January |
| Council to Appoint internal auditor. | January |
| Council to review financial and management risk assessment. | January\*/May or June  \*Moved to Feb due to agenda constraints |
| Council to complete annual return. | April/May |
| Internal Auditor to receive all accounts for the year end. | April/May |
| Council to review any issues raised by auditor. | May-July |
| Council to review that audit has been carried out in line with recommended practise (ethically and with integrity and objectivity). | May-July |
| Council to send annual return to external auditor. | May-June |
| Electors able to exercise their rights. | June/July |
| Council to obtain quotes from alternative suppliers | April/May |
| Council to review effectiveness of internal control. | May/Dec |
| Councillors to receive report from external auditors. | Sept |
| Council to review financial systems and control. | December/May |
| Council to review audit plan. | December |
| Council to review effectiveness of Internal auditor and audit. /Internal controls | Dec/May |
| Council to review Financial Regulations. | June |