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Arlesey Town Council

ANNUAL AUDIT PLAN – Year Ended 31st March 2022

Prepared by: Janet Bailey (Town Clerk/RFO) **Date:** 10th March 2021

Approved by Council: *15th March 2022*

1) Independent Internal Audit Arrangements:

1.1. Arlesey Town Council acknowledges its duty to *'undertake an effective internal audit to evaluate the effectiveness of the system of internal control require by regulation 3'* as directed within Regulation 5 of The Accounts & Audit Regulations (England) Regulation 2015 (as amended).

1.2. The scope of Internal Audit work and Internal Auditor 'Terms of Reference' to be approved by the Council on 22nd February 2022.

1.4. The Town Council has appointed the following organisation, who it considers to be both independent and competent, to act as the Council's Internal Auditor for the year ended 31st March 2022.

- **Appointed Internal Auditor:** IAC Audit and Consultancy Ltd – Director Mr Kevin Rose ACMA

1.6. An interim internal audit was undertaken by IAC on 29th November 2021. A report of findings from this review was presented to the Council at a meeting held on 14th December 2021 and actions noted and agreed where necessary.

1.7. IAC's Letter of Engagement was acknowledged by Town Council at its meeting held on 15th March 2022.

1.8. The year-end Internal Audit will take place on 13th May 2022, and a report will be considered by Council at a meeting to be held on 21st June 2022.

2) External Audit Arrangements:

2.1. The Council acknowledges its duty to prepare accounts annually, and submit them to external audit as stated within the Audit Commission Act 1998.

2.2. Under powers set out in Regulation 3 of the Local Audit (Smaller Authorities) Regulations 2015, Smaller Authorities Audit Appointments Ltd (SAAA) has appointed Mazars LLP as the Council's external auditor for a period of 5 financial years from 1st April 2017.

2.3. The Council acknowledges its duty to approve the Annual Return as stated within Regulation 12 of the Accounts & Audit Regulations 2015.

2.4. The following timetable of dates have been set out by the Town Clerk/RFO:

Action Required	Delegation	Relevant Date/s
1) Town Council receipt and approval of Internal Audit Report from IAC	Town Council	21st June 2022
2) Town Council approval of Annual Governance & Accountability Return Year Ended 31/03/2021: • Section 1: Accounting Statements • Section 2: Governance Statement	Town Council	21st June 2022
3) Completion of Intermediate Review Questionnaire & Appendix 1 (as a result of Council income/expenditure being over £200k)	Clerk/RFO	22nd June 2022
4) Display of 'Notice of Electors Rights'	Clerk/RFO	22nd June 2022- for period of 30 working days (not to include bank holidays, starting day after publication, period must include first 10 working days of July)
5) Upload of Annual Governance & Accountability Return/Accounting Statements to ATC Website	Clerk/RFO	22nd June 2022
6) Accounting Statements and records to be made available for public to inspect	Clerk/RFO	From Thursday 16th June 2022 and ending on Wednesday 27th July 2022.
7) Annual Governance & Accountability Return, Bank Reconciliation, Statement of Significant Variances and Intermediate Review Responses to be sent to Mazars LLP for arrival before Audit Date: 4th July 2022	Clerk/RFO	Friday 24th June 2022.
8) Mazars questions (if any) to be answered	Clerk/RFO	As soon as possible upon receipt.

3) Conclusion of Audit for Year Ended 31st March 2022.

3.1. Arlesey Town Council will anticipate the completion of the external audit no later than 30th September 2022.

3.2. As soon as practicably possible, the Town Clerk will also arrange for the display of a **Notice of Completion of Audit**, as prescribed with Regulation 16 of The Accounts and Audit Regulations 2015.

3.3. The **External Auditor's Certificate and Opinion** (Section 3 of Annual Governance & Accountability Return) and any associated report will be presented to the next meeting of the Council, in accordance with Regulation 20 of the Accounts and Audit Regulations 2015, and thereafter will be published on the Council's website.