

## **HELMSLEY TOWN COUNCIL**

The Old Vicarage | Bondgate | Helmsley | York | YO62 5BP  
Tel: (01439) 772572 |  
email: [clerk@helmsleytowncouncil.gov.uk](mailto:clerk@helmsleytowncouncil.gov.uk) | [www.helmsleytowncouncil.gov.uk](http://www.helmsleytowncouncil.gov.uk)  
Town Clerk & RFO: Ms V Ellis

### **Audit Plan**

**Reviewed April 2025**

#### **The council will:**

- 1) appoint an internal auditor who satisfies the principles of independence and competence. The appointee will be remunerated. The appointment itself will be minuted as will the rate of remuneration if confirmed after an estimate.
- 2) require the internal auditor to conduct one audit exercise which will be as soon as possible after year end. The internal auditor will have all the documents that he requires and access to officers and councillors to undertake an effective audit on each occasion and will be briefed on the duties and responsibilities of the clerk and the responsible financial officer so that he is clear about the financial activities and measures of the council.
- 3) provide the internal auditor with terms of reference for this exercise.
- 4) require a report from the internal auditor on the findings and consider and, if need be, act on any recommendations therein.
- 5) require the internal auditor to complete the Annual Internal Report page of the Annual Governance and Accountability Return and provide an explanation if he is unable to tick any of the boxes.
- 6) conduct a review once in each year of the effectiveness of its system of internal audit.
- 7) consider at an appropriate time the findings of the review and incorporate them in its statement of internal control.