



**Annual work plan of the Internal Audit Service of the Non-profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"
for the period from 10/07/2023 – 31/07/2024**

the subpoint No.	Name of the audit assignment	Risk rating	Deadlines for completing the audit assignment	Objectives of the audit assignment/Justification	Notes
1	Preparation of an audit plan for the period from 10/07/2023 to 31/07/2024		July 2023	Planning the activities of the internal audit service/ p. 9 of the Regulations on the Internal Audit Service of the Non-Profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"	
2	Monitoring of the implementation of the recommendations of the external audit by the end of 2022	high	July 2023	Compliance audit/ p. 15 of subpoint 6 of the Regulations on the Internal Audit Service of the Non-Profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"	
3	Assessment of the effectiveness of financial and economic activities and achievement of financial stability of the Company (coverage period 2020-2022)	average	august 2023	Performance evaluation / Corporate Governance Code of a Non-profit joint -stock company in the field of higher and postgraduate education Paragraph 17. p. 151 of subpoint 2. International Standard of Internal Audit 2130 "Control"	
4	Monitoring and evaluation of internal control over the Company's administrative expenses	high	September 2023	Compliance audit. /Section 16, paragraph 22 of the Charter of the Non-profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"	
5	Report on the results of the audit for the 3rd quarter of 2023		October 2023.	Report of the Internal Audit Service/ subpoint 19 of the Regulations on the Internal Audit Service of the Non-Profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"	

6	Audit of scientific and scientific-technical activities in terms of the use of grant and program-targeted financing, as well as contractual financing of legal entities for compliance with legal requirements, efficiency of activities.	high	October-November 2023	Compliance audit. Performance evaluation. /Attention is focused in the Audit Report on the compliance of the Accounting Committee for control over the execution of the republican budget dated 05/23/2021 on pages 9-14. International Internal Audit Standard 2120 "Control"
7	Monitoring of the implementation of recommendations based on the results of the audit for the 3rd quarter of 2023		November 2023	Monitoring/ p.24 of the Regulations on the Internal Audit Service of the Non-profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"
8	Assessment of internal control of inventory accounting, fixed assets and intangible assets	high	November-December 2023	Operational audit/ p. 14 of the Regulations on the Internal Audit Service of the Non-Profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"
9	Verification of compliance with legislative and regulatory requirements in the preparation of financial statements for 2023	high	January 2024	Audit of financial statements/ subpoint 14 of the Regulations on the Internal Audit Service of the Non-Profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"
10	Participation in the mandatory audit of the financial statements of NPJSC "Abylkas Saginov Karaganda Technical University" for 2023	average	January-February 2024	Audit of financial statements/ p. 14 Regulations on the Internal Audit Service of the Non-Profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"
11	Report on the results of the audit for the 4th quarter of 2023		January 2024	Report of the Internal Audit Service/ p. 19 of the Regulations on the Internal Audit Service of the Non-Profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"
12	Analysis of internal control of procurement activities of NPJSC "Abylkas Saginov Karaganda Technical University"	high	February 2024	Operational audit/ p. 14 of the Regulations on the Internal Audit Service of the Non-Profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"

13	Analysis of the Regulations on the Internal Audit Service of a Non-profit Joint Stock Company "Abylkas Saginov Karaganda Technical University" in order to update the powers, responsibilities of internal audit tasks assigned to internal audit. Preparation of a draft internal document regulating the organization of internal audit	high	March 2024	Compliance audit/ International professional standards of Internal Audit. Quality Characteristics Standard No. 1000 - Goals, powers and responsibilities	
14	Monitoring of the implementation of the recommendations of the external audit by the end of 2023	high	March 2024	Compliance audit/ p. 15 of subpoint 6 of the Regulations on the Internal Audit Service of the Non-Profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"	
15	Report on the results of the audit for the 1st quarter of 2024		April 2024	Report of the Internal Audit Service/ p. 19 of the Regulations on the Internal Audit Service of the Non-Profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"	
16	Verification of sufficiency and maturity of risk management system elements for effective risk management	high	April 2024	Compliance audit/ p. 14 of the Regulations on the Internal Audit Service of the Non-Profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"	
17	Monitoring of the implementation of recommendations based on the results of the audit for the 4th quarter of 2023		April 2024	Monitoring/ p.24 of the Regulations on the Internal Audit Service of the Non-profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"	
18	Verification of compliance by members of the Management Board of the Company and its employees with the provisions of the legislation of the Republic of Kazakhstan and internal documents related to insider (confidential) information and the fight against corruption, compliance with ethical requirements	high	May 2024	Compliance audit / p. 15 of the Regulations on the Internal Audit Service of the Non-Profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"	

19	Evaluation of the implementation of the Development Strategy of a Non-profit Joint Stock Company "Abylkas Saginov Karaganda Technical University" for 2023	average	june 2024	Compliance audit / p. 14 of the Regulations on the Internal Audit Service of the Non-Profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"	
20	Provision of advisory assistance during the year within the competence of the Internal Audit Service	high	as needed throughout the year	Consulting services / p. 15 subpoint 7 of the Regulations on the Internal Audit Service of the Non-profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"	
21	Professional development of employees of the Internal Audit Service	high	during the year	Professional development / p. 4 of the Code of Ethics, Standard of Quality Characteristics No. 1230, developed by the Institute of Internal Auditors	
22	Report on the results of the audit for the 2nd quarter of 2024		july 2024	Compliance audit/ International professional standards of Internal Audit. Quality Characteristics Standard No. 1000 - Goals, powers and responsibilities	
23	Preparation of the audit plan for the period from 01/09/2024-31/08/2025		july 2024	Planning the activities of the internal audit service/ p. 9 Regulations on the Internal Audit Service of the Non-Profit Joint Stock Company "Abylkas Saginov Karaganda Technical University"	