Internal Audit Annual Planning Process

Inputs

- Consultation
 Exercise with
 HoS/Directors
- Corporate Risk Register
- DirectorateRisk Register
- Requests from Audit Committee
- Senior
 Management
 Assurance
 Statements
- Cyclical Audit schedule based on risk scores
- Council Plans

Considerations

- Assurance Map
- Corporate
 Priorities
- Risk
 AssessmentScore
- Period since last audit
- Input from HoS and Directors
- Internal Audit Resources
- Specific requests from HoS/Directors
- Timing of reviews

Internal Audit Plan

- Risk Based
- PSIAS Compliance
- Fundamental Systems for S151 Assurance
- Service Specific Audits
- Cross Cutting Audits
- Adequate audit coverage
- Inform the Chief Auditors Annual Opinion

Ongoing Plan Review

- New Systems
- New Processes
- Additional requests for ad-hoc reviews
- Unplanned investigation work
- Client availability
- Audit resource availability
- Emerging risks
- Requests from Audit Committee

Amendments

- Changes made to Plan when possible
- Informs future audit plans
- Quarterly progress update to Audit
 Committee