Internal Audit Annual Planning Process

Inputs

- Consultation
 Exercise
- Corporate Risk Register
- Directorate Risk Register
- Requests from Audit Committee
- Senior
 Management
 Assurance
 Statements
- Audit rolling programme & risk scores
- Council Plans
- Deferred audits
- CMT Requests

Considerations

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

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
- CMT review / approval
- Audit Committee review / approval

Ongoing Plan Review

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

Amendments

- Changes made if required
- Informs future audit plans
- Quarterly progress update to Audit
 Committee
- Contingency for any ad hoc or unplanned audit requests
- Mid-year changes within the council
- External factors