

**STRATEGIC AUDIT PLAN 2011 - 2014**

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**1. SUMMARY**

On 4 March 2011, the Strategic Audit Plan 2011 – 2014 and Annual Audit Plan for 2011 – 2012 were both approved by the Audit Committee. This provided an overview of the risk assessment process undertaken, detailed the core Financial Systems audits and outlined the allocation of audit days for the remaining sections of both plans. The Audit Committee on 4 March 2011, approved the draft plan, but requested that detailed analysis of the remaining sections be reported to the June Audit Committee. Attached in Appendix 1 is the response to the Audit Committee request.

**2. RECOMMENDATION**

2.1 The report set out in Appendix 1 is to be noted by the Audit Committee.

**3. DETAILS**

- 3.1 The Strategic Audit Plan 2011 - 2014 including the Annual Audit Plan for 2011 - 2012 was presented to the Audit Committee 4 March 2011. The plan gave the risk scoring and assigned audit days for the core financial systems audits but only a total number of .direct audit days allocated to Business Systems, Corporate Performance and Corporate/Service Plan audits.
- 3.2 The Strategic Audit plan has been discussed with Executive directors and Heads of Service and presented to DMTs. All comments received have been incorporated into the Strategic Audit Plan, which is set out before the Audit Committee.
- 3.3 A copy of the Audit Scope and Objectives is included for Audit Committee review. This document compliments the Strategic Audit Plan and serves as a reference guide for management prior to discussion regarding audits or for topic background and/or clarification. This is labelled as Appendix 2.
- 3.4 Appendices 3, 4 and 5, provide an outline as to how the audit process will operate in 2011 – 2014. Appendix 3 provides the audit process for 2011 – 2012 audits and appendix 4 provides an overview of the process. Appendix 5 provides an overview of the audit strategy and vision that the section wishes to pursue.

**4. CONCLUSION**

The Strategic Audit Plan and Annual Audit Plan will be progressed by Internal Audit.

**5. IMPLICATIONS**

- 5.1 Policy: None

5.2 Financial: None

5.3 Personnel: None

5.4 Legal: None

5.5 Equal Opportunities: None

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