
AUDIT COMMITTEE MEETING

Date of Meeting	22 November 2017
Paper Title	Internal Audit Draft Annual Plan 2017/18
Agenda Item	17.56
Paper Number	17.56A
Responsible Officer	Henderson Loggie, Internal Auditors
Status	Disclosable
Action	For Discussion and Approval

1. REPORT PURPOSE

The purpose of this paper is to submit to the Committee for discussion and approval the Internal Audit Draft Annual Plan for 2017/18 as prepared by the College's Internal Auditors, Henderson Loggie following their strategic needs assessment.

2. RECOMMENDATION

Members of the Audit Committee are invited to discuss and approve the internal audit draft annual plan 2017/18.

3. BACKGROUND

3.1 The internal auditors Henderson Loggie have prepared the attached internal audit draft annual plan for 2017/18 based on their prioritisation of areas from the audit needs assessment which was prepared following discussions with senior management, the Audit Committee chair and with the involvement of staff and student association representation.

3.2 The College's internal auditors Henderson Loggie, were appointed in August 2017 for the three-year period 2017/18 to 2019/20, following a tender process and they have completed an internal audit needs assessment based on consideration of respective risk.

3.3 The proposed internal audit areas in the plan for 2017/18 are:

- Curriculum
- Student Support (Business Process Review)
- Estates Strategy/Capital Projects/Building Maintenance
- Procurement & Creditors/Purchasing
- Business Development
- Data Protection

3.4 It is proposed that there is a total of 40 internal audit days for this work including follow up, management and planning. The attached plan shows the proposed days and an overview of the scope of each of the audit areas.

4. RISK ANALYSIS

The internal audit plan for 2017/18 has been prepared from the internal audit needs assessment which is a risk based process to enable prioritisation of internal audit activity.

5. LEGAL IMPLICATIONS/ FINANCIAL IMPLICATIONS/ REGIONAL OUTCOME AGREEMENT IMPLICATIONS

The College is required to have an internal audit function undertaken each year as part of the Financial Memorandum.

6. HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT

N/A