

Audit and Risk Committee

30th March 2022

Draft Internal Audit Plan 2021/22 – 2023/24 **Ref 20-22**
Draft Internal Audit Report **Ref 21-22**

DATE:	30 th March 2022
TITLE OF REPORT:	Internal Audit Planning
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PURPOSE:	To consider and approve the strategic internal audit plan for 2021/22 – 2023/24 and to tailor the draft internal audit assignment report to meet the Committee's requirements.
KEY RECOMMENDATIONS/ DECISIONS:	<ul style="list-style-type: none"> • That the Committee review the list of proposed internal audit areas suggested by Henderson Loggie and approve/ amend as required. • That the Committee review the draft internal audit report template and approve / amend the format and scoring / ranking as required.
RISK	Without an appropriate programme of internal audit review that reflects the areas of risk, the College may <ul style="list-style-type: none"> • fail to meet its requirements re the Code of Good Governance for Scotland's Colleges; • may not recognise and appropriately address control failings
RELEVANT STRATEGIC AIM:	<ul style="list-style-type: none"> • Highest quality education and support. • Sustainable behaviours.
SUMMARY OF REPORT:	<p>After discussions with College Board members and staff, the internal audit service providers have proposed a list of review areas for the three years from 2021/22 – 2023/24, adapting the number of days per year to reflect the later start to its programme in the first of these years (Ref 20-22). The plan incorporates the full range of potential areas of review, this giving the Committee a full picture of what has been carried out at FE sector clients. The proposed programme takes account of priority levels corresponding to those discussions.</p> <p>The format of the draft visit report template (Ref 21-22) can be amended by the Committee to suit its requirements.</p>