
AUDIT COMMITTEE MEETING

Date of Meeting	27 September 2017
Paper Title	Internal Audit Plan 2017/18
Agenda Item	17.34
Paper Number	17.34A
Responsible Officer	Henderson Loggie, Internal Auditors
Status	Disclosable
Action	For Discussion

1 REPORT PURPOSE

The Report considers the Internal Audit Plan for 2017/18.

2. RECOMMENDATION

Committee Members are invited to DISCUSS this paper.

3. BACKGROUND/

As the internal auditors have recently been appointed they will undertake an Audit Needs Assessment to inform their future plans. The details of the process to develop the internal audit plan for 2017/18 are in the attached report from Henderson Loggie and the plan will be submitted to the November Committee.

4. RISK ANALYSIS

The internal audit plan is part of the overall College internal control mechanism which is within the College's risk management framework.

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