

INTERNAL AUDIT STRATEGIC PLAN: 2018/19 – 2022/23

Ref. No.	Activity	Annual Opinion Ref.	Audit Timing	Impact	Audit Input				
					2018/19	2019/20	2020/21	2021/22	2022/23
1.	JPAG Audit Topics								
1.1	Previous Internal Audit Recommendations	B	January	High	√	√	√	√	√
1.2	Proper Book-keeping	A	November	Medium	√	√	√	√	√
1.3	Standing Orders, Financial Regulations & Payments	B	July	High	√	√	√	√	√
1.4	Risk Management	C	July	High	√	√	√	√	√
1.5	Budgetary Control	D	November	Medium	√	√	√	√	√
1.6	Income	E	September	Medium	√	√	√	√	√
1.7	Petty Cash & Charge Cards	F	December	Low	√	√	√	√	√
1.8	Payroll	G	October	Medium	√	√	√	√	√
1.9	Assets	H	October	Medium	√	√	√	√	√
1.10	Bank Reconciliation	I	August	Medium	√	√	√	√	√
1.11	Year-end Procedures	J	April	Low	√	√	√	√	√
2.	Additional Audit Topics								
2.1	Agency Activities	A-J	June	High	√	√	√	√	√
2.2	Corporate Governance	B	July	High	√	√	√	√	√
2.3	Information Technology	A	December	Medium	√	-	√	-	√
2.4	Health and Safety	C	December	Low	-	√	-	√	-
2.5	Counter Fraud	C	December	Low	-	√	-	√	-
2.6	Review Format of Financial Accounts	J	-	Low	-	-	-	-	-
2.7	Leader Programme	B	-	Low	-	-	-	-	-
2.8	Rural Skills	C	April	Low	√	-	√	-	√
2.9	GDPR	C	July	Low	-	√	-	-	-
2.10	Glorious Grasslands	C	July	Low	-	-	√	-	-
3.	Additional Audit Work								
3.1	Review of Internal Audit Strategic Plan	C	January	-	√	√	√	√	√
3.2	Internal Audit Reporting	C	March	-	√	√	√	√	√
3.3	CCB Annual Return	C	May	-	√	√	√	√	√

