

Internal Audit Plan

2023-24 to 2025-26

Some information has been redacted from the published version of this Plan on the basis that this is exempt from disclosure under sections 30(b)(ii), s30(c) and s39(1) of FOISA of the Freedom of Information (Scotland) Act 2002



Scottish Information
Commissioner

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Glossary and abbreviations

Term used	Explanation
The Commissioner	The Scottish Information Commissioner
IAP	Internal Audit Plan

Introduction

1. The Internal Audit Policy 2023-24 of the Scottish Information Commissioner (the Commissioner) recognises the importance of internal audit, which forms part of the scheme of control, as an essential element of managing risk through the appraisal of internal controls. The Internal Audit Policy 2023-24 is supported by an Internal Audit Plan 2023–2024 to 2025-2026 (IAP).
2. The following IAP has been prepared on a three-year rolling basis for the period 2023-2024 to 2025-2026. The IAP is reviewed and updated annually.
3. The IAP may change from time to time in response to changes in the risk, operating and resource environment. The relative priority of each internal audit activity is detailed in the IAP.
4. In general, we aim to carry out three internal audits in each financial year, dependent on resource available. Any additional audits will be subject to the availability of resources.
5. Internal audits will generally be carried out by an external provider, either an appointed internal auditor or by an appropriate expert.

Internal Audit Plan 2023-24 to 2025-26¹

Year 1: 2023-24

1	Subject	Financial Controls	Priority	
	Approach	Internal auditor	Medium	
	Purpose	Assurance that financial controls are appropriate, robust and complied with.		
2	Subject	FOI statistics	Priority	
	Approach	Internal auditor	High	
		Review of current processes to obtain, analyse and publish relevant statistics		

Year 2: 2024-25

1	Subject	Equalities	Priority	
	Approach	Internal auditor/external expert	High	
	Purpose	Assessment of equalities practice and policy		
2	Subject	Enforcement casework	Priority	
	Approach	Internal auditor	High	
		Review of compliance with approved processes in place for undertaking FOI investigations.		

Year 3: 2025-26

1	Subject	People Management	Priority	
	Approach	Internal auditor/external expert	Medium	
		Assessment of employment practices		
2	Subject	Governance and risk management arrangements	Priority	
	Approach	Internal auditor/external expert	High	
	Purpose	Independent assurance that governance arrangements are appropriate and robust and are complied with		

¹ In addition to the IAP, the following are carried out each year

- a health and safety audit
- cyber essentials and cyber essentials plus accreditation (both include an audit of systems within the accreditation process)

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