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)



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Glossary and abbreviations

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

Introduction

- 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.

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	Approach Internal auditor/external expert		
		Assessment of employment practices		
2	Subject	Governance and risk management	Priority	
		arrangements		
	Approach	Internal auditor/external expert	High	
	Approach Purpose		High	
	- ' '	Internal auditor/external expert	High	

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)

Document control sheet

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