

<b>Committee</b>	Finance and General Purposes		
<b>Agenda Item</b>	6.9		
<b>Date paper prepared</b>	21/09/2022	<b>Date of committee meeting</b>	28/09/2022
<b>Subject</b>	Internal Audit		
<b>Author</b>	Glenn Gilfillan, Head of Finance		
<b>Action requested</b>	Approval / Discussion		
<b>Purpose of the paper</b>	Draft Internal Audit Strategy, Audit Plan and Internal Audit Charter		
<b>Brief summary of the paper</b>	<p>Provided information on internal audit arrangements with BDO. Attention should be given to:</p> <ul style="list-style-type: none"> <li>• Three year strategy – Is this consistent with expectations?</li> <li>• Internal audit plan for upcoming year. Happy with coverage?</li> <li>• Communication – who do SUHI want BDO to communicate and report to? Head of Finance; Chair of Audit Committee; Chair of F&amp;GP.</li> <li>• Operational Manager or Audit Committees to approve TOR? Approval process for plan before sharing with senior management.</li> </ul>		
<b>Consultation</b>	N/A		
<b>Resource implications</b>	Audit Fee and Staff Time		

<b>Risk implications</b>	N/A
<b>Link with strategy</b>	N/A
<b><u><a href="#">Equality, Diversity and Inclusion</a></u></b>	N/A
<b>Island Community Impact</b>	N/A
<b>Paper status</b>	<input checked="" type="checkbox"/> <b>Open</b> – The paper may be circulated to non-members of the committee and published online without restriction. <input type="checkbox"/> <b>Restricted</b> – The paper must not be circulated to non-members or published online until after the committee meeting. <input type="checkbox"/> <b>Confidential</b> - The paper must not be circulated beyond the committee members and should not be published online. [Please note papers may still be subject to Freedom of Information requests – see below].
<b><u><a href="#">Freedom of information</a></u></b>	Open If closed/ withheld, select date this will become 'open': Enter a date.