

# Internal Audit Plan

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**2017-2018 to 2019-2020**

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Scottish Information  
Commissioner



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## Glossary and abbreviations

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<b>Term used</b>	<b>Explanation</b>
<b>SIC</b>	The Scottish Information Commissioner, staff of SIC (depends on context)
<b>IAP</b>	Internal Audit Plan

## Introduction

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1. The Scottish Information Commissioner's (SIC) Internal Audit Policy recognises the importance of internal audit, which forms part of the scheme of control, as an essential element of managing its risk through the appraisal of internal controls. The Internal Audit Policy is supported by an Internal Audit Plan ("IAP").
2. The following IAP has been prepared on a three year rolling basis for the period 2017-2018 to 2019-2020. The plan will be 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 audit activity is detailed in the IAP.
4. In general, we aim to carry out 4 audits each year, of which no more than 2 will be carried out in-house. Any additional audits will be subject to the availability of resources.
5. Audits carried out by an external provider are shaded green in the tables below; audits carried out in-house are shaded purple.

## Internal Audit Plan 2017-2018 to 2019-2020

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### Year 1: 2017-2018

1	<b>Subject</b>	<b>IT Strategy</b>	<b>Priority</b>
	Approach	Externally appointed Internal Auditor.	High
	Purpose	Assessment and development of IT Strategy.	
2	<b>Subject</b>	<b>Performance Management</b>	<b>Priority</b>
	Approach	Externally appointed Internal Auditor.	Medium
	Purpose	Verification of reported management information.	
3	<b>Subject</b>	<b>Data Protection</b>	<b>Priority</b>
	Approach	In-house.	High
	Purpose	Assess effectiveness of data protection arrangements in achieving legal compliance and implementation of the GDPR.	
4	<b>Subject</b>	<b>People Management</b>	<b>Priority</b>
	Approach	In-house	Medium
	Purpose	Assess compliance with legislation and effectiveness of policy and procedures.	

### Year 2: 2018-2019

1	<b>Subject</b>	<b>GDPR compliance</b>	<b>Priority</b>
	Approach	Externally appointed Internal Auditor.	High
	Purpose	GDPR - assessment of implementation process and compliance.	
2	<b>Subject</b>	<b>Investigations</b>	<b>Priority</b>
	Approach	Externally appointed Internal Auditor.	Medium
	Purpose	Review of compliance with approved processes in place for undertaking FOI investigations.	
3	<b>Subject</b>	<b>Planning &amp; Resources</b>	<b>Priority</b>
	Approach	In-house.	High
	Purpose	Assess whether level of resources adequate to enable SIC to carry out functions.	
4	<b>Subject</b>	<b>Risk Management</b>	<b>Priority</b>
	Approach	In-house, using Audit Scotland toolkit.	Medium
	Purpose	Assess compliance with legislation, best practice and effectiveness of policy and procedures.	

**Year 3: 2019-2020**

<b>1</b>	<b>Subject</b>	<b>External Communications</b>	<b>Priority</b>
	Approach	Externally appointed Internal Auditor.	High
	Purpose	Review of current strategy and processes to engage with external stakeholder, including consideration of proactive/reactive communication.	
<b>2</b>	<b>Subject</b>	<b>Procurement</b>	<b>Priority</b>
	Approach	Externally appointed Internal Auditor.	High
	Purpose	Review of the implementation of, and compliance with, the revised strategy and procedures.	
<b>3</b>	<b>Subject</b>	<b>Financial Controls</b>	<b>Priority</b>
	Approach	In-house.	High
	Purpose	Assurance that financial controls are appropriate, robust and complied with.	
<b>4</b>	<b>Subject</b>	<b>Information Records and Management</b>	<b>Priority</b>
	Approach	In-house	Medium
	Purpose	Assess compliance with statutory requirements and best practice in records management.	

## Document control sheet

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**Scottish Information Commissioner**

Kinburn Castle  
Doubledykes Road  
St Andrews, Fife  
KY16 9DS

t 01334 464610

f 01334 464611

enquiries@itspublicknowledge.info

**[www.itspublicknowledge.info](http://www.itspublicknowledge.info)**

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