

**APPENDIX A****STRATEGIC AUDIT PLAN 2021/22**

		21/22	21/22
		Audit Days	Audit Days
	<b><u>Fundamental Financial Systems</u></b>		<b>47</b>
	<b><u>Strategic Reviews / Client directed / Ad hoc reviews</u></b>		
1	Stores – review stock management processes	15	
2	Review asset management of ICT devices and phones. Review to include how the system identifies surplus devices, staff with more than 1 device; mobile phones no longer required; and, age profile of devices linked to asset refresh strategy.	15	
3	Review current Counter Fraud Policies	7	
4	Carry out specialist Cyber Security audit review	6	
5	Walk-through current data flow for POD/Payroll/Finance application, and consider potential improvements through greater automated data integration.	15	
	<b>Strategic Reviews / Client directed / Ad hoc reviews</b>		<b>58</b>
	<b>Contingency - Investigations/Responsive / Advice &amp; Assistance</b>		<b>17</b>
	<b>Follow up on implementation of previous audit recommendations.</b>		<b>5</b>
	<b>Audit Management</b>		<b>8</b>
	<b>Total Planned Days</b>		<b><u>135</u></b>