

APPENDIX A**STRATEGIC AUDIT PLAN 2024/25**

		Audit Days	
	Fundamental Financial Systems (general ledger, payroll, creditors/debtor systems etc)		40
	Strategic Reviews / Client directed / Ad hoc reviews		
1	Procurement Governance and Compliance – Review the procedures for procuring goods/services and test for compliance. To include a review of the plans in place to meet the requirements for the introduction of the new Procurement Act.	10	
2	Training and Development Academy – Review of the arrangements to recover costs for training courses and use of the training facilities by external organisations.	18	
3	Expenses – Review the procedures/process for claiming/processing expenses and test for compliance.	10	
	Strategic Reviews / Client directed / Ad hoc reviews		38
	Contingency - Investigations/Responsive / Advice & Assistance		3
	Follow up on implementation of previous audit recommendations.		6
	Audit Management		8
	Total Planned Days		<u>95</u>