

HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

DATE: 10th June 2016

Agenda Item	7
Report No	VAL/10/16

Internal Audit Plan 2016/17

Report by Audit & Risk Manager, Highland Council

Summary

Details are provided below of the audits contained in the 2016/17 Internal Audit Plan.

1. Internal Audit Plan 2016/17

- 1.1 The following work is being undertaken as part of the Assessor's 2016/17 Audit Plan:
- (i) Review of the Accounts Payable process which will include the review of the systems for the purchasing, receipt and payment of goods and services;
 - (ii) Review of the systems for the identification and collection of income;
 - (iii) Work to support the Statement on Internal Control for 2015/16.

Audit Scotland will look to place reliance upon the Internal Audit work undertaken.

Recommendation

The Board is invited to approve the 2016/17 Plan.

Designation: Audit & Risk Manager

Date: 30th May 2016

Ref:

Background Papers

Author: Donna Sutherland, Audit & Risk Manager, Highland Council

Author's Telephone No.: (01463) 702304