

## Audit Plan 2008/09 Revisions

AUDIT ACTIVITY Removed / rolled forward to 2009 /2010	Reason for Removal / Deferral / Realignment	Days Removed	
		TOTAL	85

STRATEGIC RESOURCES			
Business Change Programme	PwC are due to follow-up programme realisation. Internal Audit activities to roll forward into 2009 / 2010 as appropriate.	15	
Budgetary Control (Capital)	Aspects of Capital Budgetary Control are being reviewed within an unplanned contract review. To be re-programmed into 2009/ 2010	10	
EDRMS	Corporate project has been delayed and Audit Activities will roll forward into 2009 / 2010	10	
Capital Receipts	This is incorporated into the medium term strategy due to credit crunch issues. Audit activity to roll forward into 2009/10.	15	
Business Transformation – Performance Improvement	Audit focus changed to review key high risk performance indicators on behalf of the Performance Team.	15	
<b>SUB-TOTAL</b>			<b>65</b>

IT AUDIT			
Coverage to be determined following the outcome of the AT Kearney report	The Chief Internal Auditor is undertaking activities regarding Corporate IT projects for Government Connect and E-CAF, and IT Governance.  Internal Audit are also maintaining an overview on the arrangements being developed for the ICT Managed Service (AT Kearney review).  Original plan days reduced.	20	
<b>SUB-TOTAL</b>			<b>20</b>

**ADDITIONAL**

A separate exercise has been incorporated into the audit of the Treasury Management function to include a review of the arrangements in relation to investments made in Icelandic banks.

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