

## Audit Committee Meeting

Date of Meeting	Tuesday 8 October 2019
Paper Title	Internal Audit - Scope – Monitoring of Target Student Numbers
Agenda Item	7(c)
Paper Number	AC1-E
Responsible Officer	Jim Godfrey, Finance and Resources Director
Status	Disclosable
Action	For approval

### 1. Report Purpose

1.1. This paper provides the scope of work for the next Internal Audit review.

### 2. Recommendations

2.1. The Committee is invited to **approve** the Internal Audit Scope – Monitoring of Target Student Numbers.

### 3. Background

3.1. This is the final activity within the Internal Audit Plan for 2018-19. The scope of work has been developed following discussions with the Chair of the Audit Committee and the GCRB Finance and Resources Director.

### 4. Risk Analysis

4.1. Internal Audit is a key component of the internal control process within GCRB. The scope of work outlined in the annex to this report is designed to reduce the risks in relation to reporting performance.

### 5. Equalities Implications

5.1. There are no equalities implications arising from this report.

### 6. Legal Implications

6.1. There are no specific legal implications arising from this report.

### 7. Resource Implications

7.1. The provision of internal audit is a key component of an organisation's overall governance arrangement with regard to both financial and other matters.

## **8. Strategic Plan Implications**

- 8.1.** Through the Regional Outcome Agreement and associated requirements, GCRB has to have effective governance arrangements, of which internal audit is a key part.