



Scottish Natural Heritage  
Dualchas Nàdair na h-Alba  
All of nature for all of Scotland  
Nàdar air fad airson Alba air fad



# Internal Audit Assignment Plan

## Assignment:

NBN Visa Card Procedures and Internal Audit / Audit Committee Arrangements

## Background:

This assignment forms part of the Internal Audit Plan for 2017/18.

SNH has in the past undertaken periodic audits for the National Biodiversity Network. Recently the National Biodiversity Network has looked to put in place a more structured longer term internal audit programme, with key partners sharing out the scheduled exercises. As part of this shared audit programme, SNH will therefore review the Network's visa card procedures and Internal Audit/Audit Committee Arrangements.

## Scope and Approach:

We will use a risk based approach to evaluating the adequacy and effectiveness of the visa and Internal Audit/Audit Committee procedures. The exercise will look at the risks associated with the current process, the controls in place and whether they are effective.

We will recommend new measures to counter any weaknesses or omissions that we have identified that leave SNH open to an unacceptable level of risk.

## Business objectives:

**For the visa processes within the NBN;**

- **Visa procedures are in place and have been issued to NBN staff;**
- **Justifications are provided for the issue of visa cards;**
- **Visa payments are made within the correct level of delegated authority;**
- **Suitable limits are set for all visa cards within the organisation;**
- **Areas of spend that are not required are blocked by the card provider;**
- **Procedures for reimbursing NBN for any erroneous payments are in place.**

**For the internal audit / audit committee arrangements:**

- **An Audit Committee is in place with a clearly documented role, or forms part of a wider governance committee;**
- **A strategy is in place that sets out how Internal Audit services will be delivered;**
- **A risk based Internal Audit plan with a schedule of audits has been approved and resourced;**

- **Agreed levels of assurance are in place within Internal Audit reporting;**
- **Recommendations from Internal Audit reports are followed up and implemented;**
- **Follow up audits are undertaken for any areas where low assurance levels are found;**
- **The Internal Audit service conforms to Public Sector Internal Audit Services, including being subject to external quality assessments.**

**Client contacts:**Key Contact:

Sarah Hyslop – National Biodiversity Network Finance and Business Officer

**Resources:**

David Boyes, Internal Auditor – 4 days  
Helen McGeorge, Head of Internal Audit – 1 day

**Indicative Timetable:**

- Fieldwork commences: 3<sup>rd</sup> July 2017;
- Fieldwork completed: 31<sup>st</sup> July 2017;
- Closing discussions with key audit contacts:
- Draft report issued to Head of Internal Audit by: 11<sup>th</sup> August 2017;
- **Draft report issued to NBN by: 23<sup>rd</sup> August 2017;**

**Reporting format:**

Report using Standard Internal Audit format.

**Agreed by NBN and date:**