

COUNTY GOVERNMENT OF XXX

**INTERNAL AUDIT
STRATEGIC PLAN-TEMPLATE**

(Month, Year)

Forward

Commitment by the Audit Committee to ensure the Internal Audit Strategic Plan is achieved.

Preface

Commitment by the Accounting Officer on the support that management will give to Internal Audit to ensure the Internal Audit Strategic Plan is achieved.

Acknowledgement

Note by the Head of Internal Audit Unit thanking the stakeholders that offered support in the development of the Internal Audit Strategic Plan.

DRAFT

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1. Introduction

1.1 Background

This section will contain information on:

- Background information about the County Government
- Mandate of the Internal Audit Unit (IAU) as per Internal Audit Charter
- Background information about the IAU

1.2 Rationale

This section will contain information on:

- Requirement of the PFM Act on the IAU preparing a strategic plan.
- How implementation of this plan will support the County Government Entity achieve its Integrated Strategic Plan.
- Standard guiding the IAU planning process.

2. Strategic Analysis

This section evaluates the environment in which the IAU operates in to identify value at stake and establish critical success factors required to capture and deliver this value.

2.1 Environmental Scan

This involved undertaking a SWOT Analysis:

- Strength
- Weaknesses
- Opportunities
- Threats

2.2 Stakeholder Analysis

This section contains information on:

- IAU Stakeholders
- Value to be delivered by IAU to the stakeholders
- What IAU expects from its stakeholders

2.3 Critical Success Factors

This section contains information on the factors that it must have in place to enable the IAU achieve its mandate and add value.

3. Strategic Direction

3.1 Vision

To be the trusted business advisor to Accounting Officers and the Audit Committee of the county government entity by striving to offer ways of enhancing and protecting organizational value.

3.2 Mission

To enhance and protect organization value by providing risk-based and objective assurance, advice and insight.

3.2 Values

IIA Code of Ethics:

- Integrity
- Objectivity
- Confidentiality
- Competency

3.3 Strategic Area

This section provides information on

- Strategic issue or strategic area of focus
- Objective/s in each area of focus
- Strategies of achieving the objectives

4. IAU Structure

This section provides information on:

- The organogram required to achieve the objectives
- The roles and responsibilities of each role in supporting the achievement of the plan

5. Monitoring and Evaluation

This section provides information on how the Head of IAU, Audit Committee and the Accounting Officer will monitor the achievement of the strategic plan.

6. Assumptions and Risks

This section provides information on:

- Assumptions underlying the successful achievement of the plan;
- Risks that may make the objectives not to be achieved and the strategies that will be implemented to manage the risks

7. Implementation Matrix

This section provides information on:

- Activities to be implemented to achieve the objectives and strategies
- Timelines for implementing each activity
- Key performance indicators
- Output of each activity
- Responsibility of implementing each activity
- Resources required to implement each activity.