

Internal Audit Improvement Plan (2024/25)

<u>Area for Improvement</u>	<u>Action Taken/Required</u>	<u>Measure/Timeframe</u>
1) Assess the scope of each audit to see if the use of some form of data analytics would be the preferred approach and/or a useful addition.	Identified as an area for improvement over last two years. We have made some progress with assessing where data analytics may be helpful/support an audit, we need to get into the routine of regularly assessing this as part of our planning/scoping of an audit.	Ongoing.