

H3 internal audit plan 2014/2015

	Description	Risk rating	2014/15 Original Plan	2014/15 Original Plan Days
Governance & IT				
	Governance arrangements	High	✓	30
	ICT review	High	✓	40
Human Resources				
	Recruitment & induction / Manage Positions & org hirerachy	High	✓	25
	OHU/ESL	High	✓	15
	Employment practices	High		
	Develop and retain talent	Medium		
	Payroll	High	✓	40
	Payroll technical	High	✓	15
Financial Management				
	Planning, budgeting and forecasting	High	✓	25
	Accounts receivable	High	✓	25
	Accounts payable	High	✓	25
	Cash collection and banking	Medium		
	Main Accounting System (SAP)	High	✓	20
	Control of capital resource	High		
	Taxation	Medium		
	Treasury management	High	✓	15
	Cheque printing	Medium		
	Bank account control	Medium		
	Bank reconciliations	Medium	✓	15
Procurement				
	Procurement - category management	High	✓	30
	Procurement cards	Medium		
Other direct audit activity				
	Advice and liaison		✓	20
	Total plan days			340