



## IT Internal Audit Plan

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## IT Internal Audit Plan

The purpose of the IT Internal Audit Plan is to outline the scheduled audit plan for the IT environment.

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## 1 Version Control

<b>Full Title</b>	Senqu Municipality IT Internal Audit Plan
<b>Short Title</b>	IT Internal Audit Plan
<b>Author(s)</b>	Mr R Johl
<b>Version</b>	0.1

<b>Authors</b>	Mr R Johl
<b>Version</b>	01
<b>Authorised By</b>	Council
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<b>Revised</b>	Ms. Magdalena Oertel (Senqu Municipality)
<b>Version</b>	02
<b>Authorised By</b>	Council
<b>Authorisation Date</b>	28 July 2017
<b>Effective Date</b>	1 July 2017

## 2 Definitions

Term	Meaning
IT	Information Technology
Municipality, the	Senqu Municipality

### **3. Introduction**

As per the Municipal Corporate Governance of ICT Policy Framework, the Municipality must have an approved and implemented Internal Audit Plan that must include IT internal audits.

### **4. Purpose**

The purpose of this plan is to ensure that an approved Internal Audit schedule is in place to audit the IT environment.

### **5. Scope/Audience**

The scope of work of the internal audit team is to determine whether the Municipality's IT environment and governance processes, as designed and represented by management, are adequate and functioning in a manner to ensure that risks are appropriately identified and managed, IT resources are used efficiently and adequately protected.

### **6. Types of Internal Audits**

- 6.1 Risk Based Audits: Given the results from the risk assessments performed it may be appropriate for the internal audit team to focus its attention on the high risk areas, mostly concentrating on ensuring that key controls are in place and adhered to.
- 6.2 Cyclical Audits: The internal audit team may decide to focus its attention on certain medium to lower risk areas, in order to achieve general or specific improvements in the control environment or culture. These cyclical audits are normally conducted on a yearly basis with the aim of monitoring and maintaining a sound internal control environment. This also includes legislated and follow up audits.
- 6.3 Ad hoc Requests: The internal audit team might consider ad-hoc requests from management, but such requests should flow from the written authorised charter and with the approval of the Municipal Manager. However before accepting these requests the internal audit team should assess the requests against the planned audits and prioritise the requests based on how much value can be added, prior to deciding whether or not to accept the requests

### **7. IT Internal Audit Plan**

After consulting with the Audit and Risk committee/s and management, the internal audit team has established the plan overleaf that highlights the timing of scheduled IT Audits.

IT Audit Name	Quarter 1			Quarter 2			Quarter 3			Quarter 4		
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun

## **8. Plan Review**

- 8.1 This plan is subject to annual review or whenever it is deemed necessary by Senqu Municipality, to ensure that it is aligned to prevailing resolutions, regulations and market conditions.

## **9. Publishing the Plan**

- 9.1 The plan shall be made available and accessible to all employees through manuals/hard copies.



## **10. Senqu Municipality Approval and Sign-Off**

10.1 The Audit Committee accepts responsibility for implementing this Plan. The Municipal Manager will take overall accountability for this Plan.

## **11. Senqu Municipality Approval and Sign-Off**

Date of Approval by Council: 28 July 2017

Resolution Number: 019/OCM/17

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**MM YAWA**  
**MUNICIPAL MANAGER**

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**DATE**

Recommendation:

That the report be noted,

That the IT Internal Audit Plan as part of the ICT Corporate Governance Framework be approved by Council.