Internal Audit coverage

Background

- This section documents our assessment of the key drivers and priorities for Internal Audit work at ABC plc.

- ABC plc's systems can be divided into three groupings, which form the three key strands to our Internal Audit work :

Operational systems

- These include the main systems associated with the operation of ABC plc as a business.

Support systems

- These include those functions and systems which contribute towards these core operational processes indirectly through the provision of services and resources to the operational systems.

Corporate systems

- These include the overarching functions managed centrally within ABC plc to ensure the effective and proper performance of both operational and support systems and to co-ordinate and oversee the progress and direction of the organisation as a whole.