



## Strategic Plan 2024 -2027

### Mission

To provide the effective and sustainable audit regime to Smaller Authorities.

### Vision

- Correct completion and publication of the Annual Governance and Accountability Return enables communities to hold their local councils and other local bodies to account.
- Smaller Authorities have access to a competent external auditor, and the information and support they need to take full part in the audit process.
- SAAA is a well-run and effective organisation.

### Key Theme and Tasks

Market Development	Supporting Practitioners	Improving Limited Assurance Review
<ul style="list-style-type: none"> <li>• Increase efficiency and value of Limited Assurance Review to support current suppliers.</li> <li>• Broaden the audit firms base for the next procurement.</li> <li>• Create a robust process for contract design and procurement.</li> </ul>	<ul style="list-style-type: none"> <li>• Support for practitioners and suppliers to improve the quality and efficiency of limited assurance review</li> <li>• Review the application of technology to all parts of the limited assurance review process - digitalisation</li> </ul>	<ul style="list-style-type: none"> <li>• Propose changes to regulations and legislation, making a case for change, working with government and other partners</li> <li>• Working with JPAG, improve the Practitioners Guide and AGAR forms</li> <li>• Support the improvement of Smaller Authorities' governance including internal audit</li> </ul>
<b>Organisational Development</b>		
<ul style="list-style-type: none"> <li>• Improve our organisational structure and resilience               <ul style="list-style-type: none"> <li>• Plan for the Board's future recruitment and develop their skills</li> </ul> </li> <li>• Strengthen our corporate governance and agree a suite of governance policies</li> </ul>		