



Strategic Plan 2024 -2027

Mission

- To provide an effective and sustainable audit regime covering all opted-in 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.
- Every Smaller Authority has access to a competent external auditor, and to the information and support they need to meet audit requirements.
 - 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"> • Increase the efficiency and value to audit firms of Limited Assurance Review. • Broaden the audit firms base for the next procurement. • Create a robust process for contract design and procurement. 	<ul style="list-style-type: none"> • Support for practitioners and suppliers to improve the quality and efficiency of Limited Assurance Review. • Review the application of technology to all parts of the Limited Assurance Review process – digitalisation. 	<ul style="list-style-type: none"> • Propose changes to regulations and legislation, making a case for change, working with government and other partners. • Working with JPAG, improve the Practitioners Guide and AGAR forms. • Support improvements to internal audit for Smaller Authorities.
<h3>Organisational Development</h3> <ul style="list-style-type: none"> • Improve our organisational structure and resilience. • Plan for the Board’s future recruitment and develop their skills. • Strengthen our corporate governance and agree a suite of governance policies. 		