

### **3. INTRODUCTION TO THE INTERNAL AUDIT PARTNER**

Gordon MacLeod (PricewaterhouseCoopers) outlined the process associated with the development of the Internal Audit Strategic Plan for the next three years 2006/2007 to 2008/2009 incorporating the Internal Audit Annual Plan for 2006. He responded to questions from the Subcommittee and also signalled that Graeme Nicholas would be part of the team involved with the process.

