

## INTERNAL AUDIT PLAN 2026/27

Area of Focus	Audit Days	
<b>Core Financial Systems</b> <ul style="list-style-type: none"> <li>• Payroll</li> <li>• Accounts Payable</li> <li>• Accounts Receivable</li> <li>• Treasury Management</li> <li>• General Ledger</li> <li>• Budgetary Control</li> <li>• Medium Term Financial Planning</li> <li>• Capital Programme</li> </ul>		<b>40</b>
<b>Strategic Reviews / Client Directed / Ad Hoc Reviews</b>		
<b>1 Workforce Planning, Capacity and Organisational Resilience</b> Review the Authority's strategic workforce planning, capacity and organisational resilience to gain assurance over sustainability of workforce arrangements and resilience of service delivery.	10	
<b>2 Technology Governance, Cyber Security and ICT Resilience</b> Review the Authority's technology governance, cyber security and ICT resilience to gain assurance over cyber resilience and technology control maturity.	10	
<b>3 Data Protection, Information Governance and Security Compliance</b> Review the Authority's data protection, information governance and security compliance to gain compliance-focused assurance over the information governance framework and security responsibilities.	10	
<b>4 Asset Management and Maintenance Assurance (Vehicles)</b> Review the Authority's Assurance asset management and maintenance assurance for Vehicles to gain assurance over fleet maintenance governance, compliance and long-term vehicle sustainability.	10	
Strategic Reviews / Client Directed / Ad Hoc Reviews		<b>40</b>
<b>Contingency</b> – responsive, advice and assistance		<b>5</b>
<b>Action Tracking</b> – follow up on the implementation of agreed actions		<b>4</b>
<b>Audit Management</b> – audit planning and reporting, contract management		<b>6</b>
<b>Total Planned Days</b>		<b>95</b>