

## 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><br>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><br>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><br>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><br>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 – responsive, advice and assistance</b>                                                                                                                                                                                                                                                            |    | <b>5</b>   |
| <b>Action Tracking – follow up on the implementation of agreed actions</b>                                                                                                                                                                                                                                        |    | <b>4</b>   |
| <b>Audit Management – audit planning and reporting, contract management</b>                                                                                                                                                                                                                                       |    | <b>6</b>   |
| <b>Total Planned Days</b>                                                                                                                                                                                                                                                                                         |    | <b>95</b>  |