

2025/26 internal audit plan on a page

Lead	Engagement title	Type	HMT Risk Category	Timing – Start in Quarter	To report by	ARAC meeting date
CO	Review of 2024/25 KPIs	Advisory – indep. assurance	Information	Q1	Jul-25	Sep-25
	Business cases for investment decisions	Assurance	Governance	Q1	Aug-25	Sep-25
	Gifts and Hospitality	Assurance	Governance	Q1	Aug-25	Sep-25
	Records Management	Assurance	Information	Q2	Nov-25	TBC
	Complaints - Follow-up	Follow-up	Operations	Q2	Sep -25	TBC
	Cyber resilience	Assurance	Technology	Q3	Jan -26	TBC
	Fraud advice and support	Advisory	Governance	All year	Mar-26	TBC
	Security Risk Management Forum	Advisory - real time assurance	Security	All year	Mar-26	TBC
FS	GovAssure Peer Review - Grant Management System	Advisory – indep. assurance	Security	Q4	Mar-26	TBC
	Felling License Online	Assurance	Operations	Q4	Mar-26	TBC
FE	Quarrying	Assurance	Operations	Q2	Oct-25	TBC
	Government Procurement Card (GPC)/Expenses (FE for CO/FS/FE)	Assurance	Financial	Q2	Oct-25	TBC
	Third Party Supplier Risk Management (FE for CO/FS/FE)	Assurance	Commercial	Q3	Jan-26	TBC
	GovAssure Peer Review - eSales	Advisory – indep. assurance	Security	Q4	Mar-26	TBC
	Contract Management (FE for CO/FS/FE) - Follow-up	Follow-up	Commercial	Q4	Mar-26	TBC
FR	GPC (FR) - Follow-up	Follow-up	Financial	Q1	Jul-25	Sep-25
	Accounts Payable/Receivable (FR)	Assurance	Financial	Q2	Oct-25	TBC
	Contract Management (FR)	Assurance	Commercial	Q3	Feb-26	TBC
	Field Data Services Procurement	Advisory - real time assurance	Commercial	Q1,Q2&Q3	Dec-26	TBC
	Data matching - GPC/Expenses (FR)	Advisory - data analysis	Financial	2 x a year	Oct-25 & Mar-26	TBC