

# HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

10 June 2025

Agenda Item	12c
Report No	VAL/14/25

## Internal Audit Annual Plan 2025/26

### Report by Strategic Lead (Corporate Audit), Highland Council

#### **Summary**

The Highland Council's Internal Audit Team undertakes a programme of audit reviews each year for the Valuation Joint Board. Details are provided below of the planned work to be undertaken during 2025/26.

The following work has been agreed with the Assessor and ERO:

- 1) Payroll. This review will focus on processes for starters, changes/ amendments and leavers and establishment as well as monitoring of Payroll costs.
- 2) Staff Development. This review to focus on induction, mandatory training, employee training/ development, and succession planning.

In addition to the audits detailed above, the maintenance of self-catering units on the valuation roll has been carried forward from the 2024/25 audit plan. This fieldwork is nearing completion, and it is expected that the report will be provided to the next Board meeting in October.

#### **Recommendation**

The Board is asked to approve the 2025/26 Internal Audit Plan.

Designation: Strategic Lead (Corporate Audit)

Date: 2<sup>nd</sup> June 2025

Author: Donna Sutherland, Strategic Lead (Corporate Audit), Highland Council