

HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

11 June 2026

Agenda Item	9
Report No	VAL/11/26

Internal Audit Annual Plan 2026/27

Report by Strategic Lead (Audit & Risk), 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 2026/27.

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

- 1) Risk Management
- 2) Business Continuity – with a focus on disaster recovery
- 3) Review of the systems of internal control which is necessary to inform the Board's Annual Governance Statement and the Internal Audit Annual Report 2025/26 which has been considered in the previous agenda item.

Recommendation

The Board is asked to approve the 2026/27 Internal Audit Plan.

Designation: Strategic Lead (Audit & Risk)

Date: 5 March 2026

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