

## Appendix 2 – Indicative proposed audit areas for 2025/26 and 2026/27

During the 2024/25 annual audit planning process consideration was given to developing a forward-looking approach to assurance planning through identifying potential areas for future internal audit reviews over a three-year period.

Details of the indicative areas for 2025/26 and 2026/27 are provided below for information. These areas would be reviewed as part of the annual planning process to ensure alignment with LPF top scoring risks and emerging issues.

2025/26	2026/27
Invoicing	Settlement & Custody Arrangements
Payroll	Supplier Management
Death Process Management	Risk Management
Corporate Board Governance & Operational Effectiveness	
McLeod Implementation	
Responsible Investment / ESG	