

# Internal Audit Plan

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**2025-26**

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1. The Internal Audit Policy of the Scottish Information Commissioner (the Commissioner) recognises the importance of internal audit, which forms part of the scheme of control, as an essential element of managing risk through the appraisal of internal controls
2. The intended Internal Audit Plan for 2025-26 is set out below

1	<b>Subject</b>	<b>Reasonable Adjustments</b>	<b>Priority</b>	<b>Strategic Objective</b>
	Approach	Internal auditor	Medium	6
	Purpose	Assessment of policies and procedures		
2	<b>Subject</b>	<b>Information Security (Physical)</b>	<b>Priority</b>	<b>Strategic Objective</b>
	Approach	Internal auditor	High	6
	Purpose	Assessment and review of building security and physical information handling practices		

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