

<b>EAST SUSSEX PENSION FUND - INTERNAL AUDIT PLAN 2025/26</b>
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Please note that the following provides a high-level scope of the work we are proposing. At the beginning of each review (as with all our work), detailed terms of reference will be developed in consultation with management.

Review Name	Outline Objective	Estimated Timing
Governance Arrangements	This review will focus on the controls in place to ensure that Pension Fund roles and responsibilities are sufficiently well defined, documented and understood to ensure that the accountability and resilience of the Fund are maintained in the face of the loss of key personnel.	Q1
Preparedness for Pooling Reforms	A review to provide assurance that appropriate governance and controls are in place to manage the transition to new investment pooling arrangements in accordance with legislative requirements.	Q2
Investments	A review to assess the adequacy of controls over the Fund's investments, including the safeguarding and performance of investments, the valuation of assets, compliance with investment regulations and receipt of investment income.	Q3
The Administration of Benefit Payments	We shall review controls to ensure that the right pension benefits are paid to the right people, at the right time. We shall also test controls over transfers to and from the Pension Fund and the maintenance of the Fund's data.	Q3