

## INTERNAL AUDIT PLAN FOR THE YEAR 2026

<b>1. Public finance sector entity covered by the internal audit:</b>	
a.	POZNAN UNIVERSITY OF TECHNOLOGY
b.	PLAC MARIII SKŁODOWSKIEJ CURIE 5, 60-965 POZNAN

<b>2. Basic information on the internal audit in the entity</b>					
No.	First name and surname	Full-time equivalent / service provider	Position title	Telephone number	E-mail address
1.	Martyna Skoracka	1	Internal auditor	(61)6653602	<a href="mailto:martyna.skoracka@put.poznan.pl">martyna.skoracka@put.poznan.pl</a>

<b>3. Time budget of the internal audit unit</b>		planned number of person-days	% of total working time
No.	Type of activity		
1.	Annual planning and reporting	15	5,98%
2.	Planning, performance and documentation of assurance engagements	60	23,90%
3.	Planning, performance and documentation of advisory activities	0	0,00%
4.	Monitoring the implementation of recommendations and performance of follow-up activities	10	3,98%
5.	Activities related to servicing the audit committee (Article 291 of the PFA)		
6.	Training and professional development (including self-education)	10	3,98%
7.	Leave and other absences	26	10,36%
8.	Other activities not included in items 1–8	50	19,9296%
9.	Time reserve	80	31,87%
9a.	including reserve for tasks recommended by EA	40	
9b.	including reserve for tasks commissioned by the Ministry of Finance	40	
<b>total person-days representing the overall time budget of the audit unit</b>		<b>251</b>	<b>100%</b>

4. Planned assurance engagement(s)				
No.	Preliminary determination of the engagement topic	Areas of the entity's activity covered by the assurance engagement	Continuation from the previous year	Planned time for task implementation (in person-days)
	"Analysis of the activity of the special purpose company of Poznan University of Technology – Politechnika Innowacje Sp. z o.o. in the years 2023–2025"	Area 14: Operational management	no	60
		Area 13: Financial management		
		Area6: Commercialisation and transfer		
Total				60

5. Planned monitoring of the implementation of recommendations and follow-up activities					
No.	Topics of assurance engagements to which the activities relate	Areas of the entity's activity covered	Year of the assurance engagement	Monitoring / follow-up activities	Planned time
1.	“Analysis of the activity of the Interuniversity Centre for Personalised Student ID Cards”	Area 14: Operational management	2025	follow-up activities	10
		Area 13: Financial management			
	Total				10

<b>6. Planned advisory activities</b>				
No.	Subject of advisory activities	Areas of the entity's activity in which advisory activities will be conducted	Continuation from the previous year	Planned time (in person-days)
<b>Total</b>				<b>0</b>

<b>7. Additional information</b>	
	In Table No. 3, "Time budget of the internal audit unit," under item 8, "Other activities," time has been allocated for conducting the external assessment of the internal audit at Poznan University of Technology and at a partner institution.

Audytór Wewnętrzny  
Martyna Skoracka  
 mgr Martyna Skoracka

12 December 2025

Internal Auditor  
 [signature]  
 Martyna Skoracka, M.B.A.

( date and signature of the Head of the Internal Audit Unit / service provider)

13.12.2025  
 REKTOR  
 POLITECHNIKI POZNAŃSKIEJ  
 prof. dr hab. inż. Andrzej Kozłowski