**MORAY COUNCIL**

**INTERNAL AUDIT SERVICE**

**ANNUAL AUDIT PLAN 2022/23**

| CORE FINANCIAL SYSTEMS | | |
|---|---|---|
| **Area** | **Type of coverage** | **Status/ Comments** |
| Housing Benefits - Rent Rebates and Rent Allowances | Substantive testing of selected benefit claims to confirm the accuracy of the Council's benefit subsidy claim | Final report issued |
| Procurement and Creditor Payments | Continuous auditing of samples of non-pay expenditure to test compliance with procurement and payment processing regulations | Final report issued |
| Payroll | Regularity testing to confirm the adequacy of the systems and procedures for the payment of salaries to selected staff groups | Final report issued |
| Capital Plan | Audit testing of contract management arrangements for selected projects within the capital plan | Deferred to a future Audit Plan |
| Stocks and stores - year end valuations | Attendance at stocktaking and reconciliation of stocks held to ledger balances | Work Completed |
| Cyber security | Identification and assessment of the potential threats to the council's ICT systems and how these are being managed | Final report issued |

| OTHER SYSTEMS | | |
|---|---|---|
| **Area** | **Type of coverage** | |
| Collection and accounting of planning fees | Review the accounting arrangements for the collection, recording etc of planning fees | Final report issued |
| Housing and Property- Planned Maintenance Works | Audit of works allocation, completion and inspection across planned programme repairs (Council Housing) | Draft Report issued |
| Environmental Services **–** Grant Claims | Certification of grant claims as required: strategic timber; bus operators, regeneration schemes as appropriate | Fieldwork completed and claim certified as correct |
| General Data Protection Regulation | A review of the Council systems to ensure compliance with General Data Protection Regulation | Final report issued |
| Environmental Services – Stores | A review of the Environmental Services Stores Systems to ensure appropriate accounting systems are followed | Fieldwork in progress |
| Refuse Collection (Domestic) | A review of the current arrangement for the collection of refuse materials for domestic properties. The audit will also cover arrangements for collection, disposal of recyclable materials | Final report issued |
| Moray Growth Deal | An overview of the governance and administrative arrangements within the Council for the management of the Moray Growth Deal | Final report issued |
| Education – Secondary School | Establishment visits as part of cyclical review | Fieldwork in progress |
| Emergency Planning | A review of the Council's Emergency Planning arrangements | Draft Report issued |

| | | |
|---|---|---|
| European Social Fund | Review of the European Social funding arrangements in subsidising the cost for delivery of the Moray Council Money Advice Service | Fieldwork in progress |
| Corporate Services - ICT Hardware Asset Management | Review of systems and practices to record / monitor the location and use of ICT hardware | Fieldwork in progress |
| **Moray Integration Joint Board** | | |
| Care First System | An exercise to assess system management, security and resilience of the Care First System used for the recording and management of service users data | Final report issued |
| Self Directed Support | Review of Self Directed Support financial monitoring arrangements regarding Option 2/3 where care support packages to service users are managed by the Moray Council or an Individual Service Fund (ISF) Provider | Fieldwork in progress |
| Information Management | Ensure appropriate systems exist in the management and security of data including the transfer of data between Local Authorities and the NHS | Final report issued |