

Appendix 1

MORAY COUNCIL
INTERNAL AUDIT
ANNUAL AUDIT PLAN – 2023/24

Staff Resources		Available Days
3.8 FTE staff x 52 weeks x 5 days		988
Less:		
Overheads:		
Annual Leave (including public holidays)	152	
Training	20	
Sick Leave (Estimate)	18	
Administration	<u>8</u>	<u>198</u>
Available Days		<u>790</u>
 Allocation of Days		
Core Financial Systems (Appendices 2 & 3)		125
Departmental Audit Projects (Appendices 2 & 3)		285
Moray Integration Joint Board		80
Management, Supervision and Service Development		50
Risk Management & Business Continuity		30
Governance Statement / Corporate Initiatives		40
PSIAS- External Review		40
National Fraud Initiative (oversight and reporting)		20
Grampian Valuation Joint Board		10
Follow-up Work		30
Contingency		<u>80</u>
		<u>790</u>