

**MORAY COUNCIL – INTERNAL AUDIT SERVICE****ANNUAL AUDIT PLAN 2023/24  
LIST OF PROPOSED PROJECTS****CORE FINANCIAL SYSTEMS**

<b>Audit Area</b>	<b>Total Days</b>
Housing Benefits Subsidy Claim and Testing	30
Procurement and Creditor Payments	30
Payroll	30
Debtors	25
Year-end Stock Taking	10
	<u>125</u>

**OTHER SYSTEMS**

Departmental Projects per Appendix 3	285
Risk Management & Business Continuity	30
Governance and Corporate Initiatives	40
PSIAS- External Review and Self-Assessment	40
Management and Supervision	50
Moray Integration Joint Board	80
Grampian Valuation Joint Board	10
National Fraud Initiative	20
Follow up work	30
Contingency/ Consultancy	<u>80</u>
<b>Total – Other Systems</b>	<u>665</u>
<b>GRAND TOTAL</b>	<u>790</u>