

**MORAY COUNCIL – INTERNAL AUDIT SERVICE****ANNUAL AUDIT PLAN 2024/25  
LIST OF PROPOSED PROJECTS****CORE FINANCIAL SYSTEMS**

<b>Audit Area</b>	<b>Total Days</b>
Procurement and Creditor Payments	40
Payroll	35
ICT Hardware Assets	25
Year-end Stock Taking	10
	<u>110</u>

**OTHER SYSTEMS**

Departmental Projects per Appendix 3	275
Risk Management & Business Continuity	40
Governance Statement / Corporate Initiatives/ Committee	
Attendance and Reporting	50
PSIAS- Internal and External Review of Highlands Council	35
Service Development and Supervision	40
Moray Integration Joint Board	80
Grampian Valuation Joint Board	10
National Fraud Initiative	20
Follow up work	50
Contingency/ Consultancy	<u>80</u>
<b>Total – Other Systems</b>	<u>680</u>
<b>GRAND TOTAL</b>	<u>790</u>