

**MORAY COUNCIL**  
**INTERNAL AUDIT SERVICE**  
**ANNUAL AUDIT PLAN 2024/25**

<b>CORE FINANCIAL SYSTEMS</b>		
<b>Area</b>	<b>Type of coverage</b>	<b>Corporate Risk Register (Control Assurance)</b>
Payroll	Continuous auditing to confirm the adequacy of the systems and procedures for the payment of salaries.	Financial & Regulatory
Procurement and Creditor Payments	Continuous auditing of samples of non-pay expenditure to test compliance with procurement and payment processing regulations.	Financial
ICT Hardware Assets	Management Review of systems and practices to record / monitor the location and use of ICT hardware.	Operational & IT (Technological)
Stocks and stores - year end valuations	Attendance at stocktaking and reconciliation of stocks held to ledger balances.	Regulatory
<b>OTHER SYSTEMS</b>		
<b>Area</b>	<b>Type of coverage</b>	
Housing and Property Reactive Maintenance Works	Audit of works undertaken within Building Services for the completion of reactive maintenance works (Council Housing).	Operational Continuity and Performance
Grant Claims	Certification of grant claims as required: strategic timber; bus operators, regeneration schemes as appropriate.	Regulatory
Housing Rent Collection & Arrears Management	A review of the income collection and accounting arrangements for housing rents.	Operational Continuity and Performance
Moray Growth Deal	An audit of the governance and administrative procedures within the Council for the management of the Moray Growth Deal. The scope will include a review of partnership working arrangements, financial management and measuring success criteria.	Economic Recovery/ Sustainability

Education – Secondary School	Establishment visits as part of cyclical review.	Operational Continuity and Performance
Treasury Management	To provide assurance that processes and controls are continuing to operate effectively for the Council's treasury management system.	Regulatory & Financial
Commercial Refuse Collection	To consider whether adequate control is in place covering trade waste income and expenditure, that appropriate agreements and other paperwork are in place, and that accounting arrangements are robust.	Operational Continuity and Performance
Governance arrangements to prevent Fraud and Corruption	Overview of the Council and the MIJB's governance arrangements to prevent fraud and corruption. The audit will use the Cipfa Code of Practice on Managing the Risk of Fraud and Corruption as the basis for developing the audit programme for the review.	Regulatory/ Operational Continuity and Performance/ Reputational
Education- Secondary School Premises Security	Review the controls in place to mitigate the risk of unauthorised access or egress to Early Learning and Childcare Establishments.	Operational
Absence Management	An audit to consider the effectiveness of sickness absence monitoring and reporting.	HR (Staffing) & Operational
Following the Public Pound	To ensure proper accountability for public funds used in delivering services, irrespective of the means of service delivery.	Regulatory
<b>Moray Integration Joint Board</b>		
Residential Care	An audit to review the adequacy of procedures and administrative arrangements regarding the third party suppliers appointed to provide care home services. The audit will also include testing to verify the accuracy of the financial assessments and the charging for residential care of both respite and permanent care residents.	Financial & Regulatory
Out of area placement	A review of the systems and procedures regarding adult services users who are out of the area but whose responsibility remains to meet their eligible care and support needs under the Care Act.	Regulatory & Operational

Fostering and Kinship payments	A review to ensure that the internal controls in place for administering Fostering and Kinship Care Allowances are operating effectively.	Financial & Operational
<b>Follow Up reviews to be undertaken from previous Audit Assignments *</b>	<b>Audit Review: Original Scope</b>	
Business Continuity	The audit reviewed the Council's Business Continuity arrangements to confirm up to date policies, procedures and plans are regularly tested and reviewed, and an appropriate level of awareness of Business Continuity is held throughout the organisation.	
Self Directed Support (SDS) – Option 1	This audit remit was to review Option 1 Direct Payments under the SDS scheme, where a payment is made by the local authority directly to a supported person for the provision of support. The scope of the audit was to ensure compliance with operating guidelines in the financial management of SDS packages, expenditure incurred is in accordance with the agreed budget and support plans, and surplus funds are recovered from service users where appropriate.	
Self Directed Support (SDS) – Option 2/3	The scope of the audit was to review systems and procedures in the delivery and management of adult social care provided under Options 2 and 3 of the SDS scheme. This included examination of the processes to support individuals in determining their preferred care delivery option, contractual relationships with care providers, financial management and monitoring of individual care packages.	
Social Care & CareFirst System Information Governance Review	The audit reviewed how information is recorded and managed within the various information databases for Adult, Children and Families Services. The audit reviewed access controls around the management of case files. This included consideration of who can view, add, amend or delete information.	
Building Services - Planned Maintenance Projects	An overview was undertaken of how the annual planned maintenance programme is determined and the contract management arrangements of these projects by Building Services. The audit also involved a random selection of projects to verify costs can be evidenced to supporting documentation. Additional testing was also undertaken of the systems regarding the management and control of overtime paid to officers.	
Emergency Planning	The objective of this audit was to provide assurance over the adequacy and effectiveness of current controls over emergency planning. The audit scope included a check to ensure adequate training, planning and testing has been developed in the event of an emergency.	
Disabled Parking Scheme-blue badge	The audit reviewed the adequacy and effectiveness of current controls over emergency planning. The audit scope included a check to ensure adequate training, planning and testing has been developed in the event of an emergency.	
Refugee Integration Scheme	This audit's scope involved reviewing systems and procedures to account for the relatively new and increasing source of funding for national humanitarian protection schemes. This audit has specifically covered the financial and administrative processes involved in the operation of the Ukrainian Refugee Scheme.	
Cyber Security	The scope of this audit was to provide a review of systems, practices and an assessment of the controls in place to protect the Council from a cyber-attack. The audit also reviewed Information, Communication and Technology (ICT) security policies and procedures to ensure they are regularly reviewed and promote best practices.	
<i>* Additional follow up reviews may be reported depending on the implementation dates detailed by Services for recommendations</i>		