

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

| 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) | | 110 |
| Departmental Audit Projects (Appendices 2 & 3) | | 275 |
| Moray Integration Joint Board | | 80 |
| Service Developments and Supervision | | 40 |
| Risk Management & Business Continuity | | 40 |
| Governance Statement / Corporate Initiatives/ Committee Attendance and Reporting | | 50 |
| Public Sector Internal Audit Standards- Internal Review | | 15 |
| Public Sector Internal Audit Standards- Review of Highlands Council | | 20 |
| National Fraud Initiative (oversight and reporting) | | 20 |
| Grampian Valuation Joint Board | | 10 |
| Follow-up Work | | 50 |
| Contingency | | <u>80</u> |
| | | <u>790</u> |