

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

<b>CORE FINANCIAL SYSTEMS</b>		
<b>Area</b>	<b>Type of coverage</b>	<b>Status/ Comments</b>
Payroll	Continuous auditing to confirm the adequacy of the systems and procedures for the payment of salaries.	Audit programmed to start in the next quarter(s)
Procurement and Creditor Payments	Continuous auditing of samples of non-pay expenditure to test compliance with procurement and payment processing regulations.	Audit testing completed
ICT Hardware Asset	Management review of systems and practices to record / monitor the location and use of ICT hardware.	Audit programmed to start in the next quarter(s)
Stocks and stores - year end valuations	Attendance at stocktaking and reconciliation of stocks held to ledger balances.	Year end stock valuations agreed
<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).	Audit programmed to start in the next quarter(s)
Grant Claims	Certification of grant claims as required: strategic timber; network support grant, regeneration schemes as appropriate	Review of Network Support Grant in progress.

Housing Rent Collection & Arrears Management	A review of the income collection and accounting arrangements for housing rents.	Audit programmed to start in the next quarter(s)
Moray Growth Deal	An audit review of the governance and administrative procedures within the Council for the management of the Moray Growth Deal. The scope will include the concerning partnership working, financial management and measuring success.	Audit programmed to start in the next quarter(s)
Education – Secondary School	Establishment visits as part of cyclical review.	Audit programmed to start in the next quarter(s)
Treasury Management	To provide assurance that processes and controls are continuing to operate effectively for the Council's treasury management system.	Audit programmed to start in the next quarter(s)
Commercial Refuse Collection	To consider whether adequate control is in place covering trade waste income and expenditure, that appropriate agreements and other paperwork is in place, and that accounting arrangements are robust.	Audit testing completed and draft report prepared
Governance arrangements to prevent Fraud and Corruption	Overview of the Councils 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 in developing the audit programme for the review.	Fieldwork in progress
Education- Secondary School Premises Security	Review the controls in place to mitigate the risk of unauthorised access to Secondary School Premises.	Audit programmed to start in the next quarter(s)

Absence Management	An audit to consider the effectiveness of sickness absence monitoring and reporting.	Audit programmed to start in the next quarter(s)
Following the Public Pound	To ensure that there is proper accountability for public funds used in delivering services, irrespective of the means of service delivery.	Fieldwork in progress
<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.	Audit programmed to start in the next quarter(s)
Out of area placement	A review of the systems and procedures regarding adult services users that are out of area but responsibility remains to meet their eligible care and support needs under the Care Act.	Audit programmed to start in the next quarter(s)
Fostering and Kinship payments	A review to ensure that the internal controls in place for administering Fostering and Kinship Care Allowances are operating effectively.	Fieldwork in progress
<b>Follow Up reviews to be undertaken from previous Audit Assignments *</b>	<b>Audit Review: Original Scope</b>	<b>Status/ Comments</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 that an appropriate level of awareness of Business Continuity is held throughout the organisation.	Follow Up Review programmed to start in this quarter
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.	Follow Up Review programmed to start in the next quarter(s)
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.	Follow Up Review programmed to start in the next quarter(s)
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.	Follow Up Review programmed to start in this quarter
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.	Follow Up Review programmed to start in the next quarter(s)

Disabled Parking Permit Scheme- Blue Badge	The scope of this audit was to review systems and procedures in the administration of the Disabled Parking Permit Scheme. This included the processes for assessment, management and investigation of misuse of blue badges. The audit also reviewed the procedures for the issue, control and income collection arrangements.	Completed
Refugee Integration Scheme	The scope of this audit involved a review 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.	Follow Up Review programmed to start in the next quarter(s)
Building Services - Stores	This audit scope reviewed the systems and controls in managing stock held within Building Services Stores. Testing involved a review of the stores software application called Servitor used for the recording and valuation of materials and equipment. Testing also included a check of the security arrangements to safeguard against unauthorised access to the storage areas.	Follow Up Review programmed to start in the next quarter(s)
Debtors	The audit scope was to review the key operational controls within the Council's Debtors System. The audit checked the systems for raising invoices, collecting income, recording income and debt recovery arrangements. The audit review did not include the arrangements for recovering debts concerning council tax, non domestic rates, and housing rents.	Completed
Domestic Refuse Collection	The scope of this audit was to review systems and procedures to ensure the most effective and efficient use is made of resources for the collection of domestic waste. The audit also checked the arrangements for disposing of recyclable waste. This included disposal of plastic, glass and biodegradable waste, in addition to paper / card, aluminium and steel	Completed

	cans for which the Council received regular payments from recycling contractors.	
Pool Cars Scheme	The scope of this audit was to review systems and procedures in the management and use of pool cars. Policies and procedures were checked to ensure they provide appropriate operating guidance to officers in the booking and use of pool cars. The audit included a review of arrangements for internal recharging to services and also exploration if further use of pool cars could provide additional value for money opportunities to the Council.	Follow Up Review programmed to start in the next quarter(s)
Cyber Security	The audit reviewed 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. The audit programme has been developed from the Scottish Government Cyber Resilience Framework and other good practice guidelines.	Follow Up Review programmed to start in the next quarter(s)
Moray Integrated Community Stores	The audit reviewed the management of the Moray Integrated Community Stores. This included reviewing the procedures for ordering and issuing occupational therapy equipment to service users. In addition, a check was made to compare stock records to the actual equipment held within the Stores.	Follow Up Review programmed to start in the next quarter(s)
Forres Academy	The audit reviewed the operation of the Devolved School Management Scheme regarding the allocation of funding and the management of these funds at the school level. The review involved a study of the management of the significant staffing costs involved in delivering the curriculum, a review of procurement practices, an examination of the School's administration of income and also confirming accountability for School Fund monies.	Follow Up Review programmed to start in the next quarter(s)
* Additional follow up reviews may be reported depending on the implementation dates detailed by Services for recommendation		

