MORAY COUNCIL

INTERNAL AUDIT SERVICE

ANNUAL AUDIT PLAN 2023/24

CORE FINANCIAL SYSTEMS		
Area	**Type of coverage**	**Status/ Comments**
Housing Benefits - Rent Rebates and Rent Allowances	Substantive testing of selected benefit claims to confirm the accuracy of the Council's benefit subsidy claim	External Audit now undertaking review as part of core audit fee
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	Fieldwork in progress
Debtors	A review of the system for income collection through invoicing and debt recovery arrangements	Final report issued
Stocks and stores - year end valuations	Attendance at stocktaking and reconciliation of stocks held to ledger balances	Work Completed
OTHER SYSTEMS		
Area	**Type of coverage**	
Transformation Programme	Review of the Transformation Programme to assess progress and planned outcomes are on course to be achieved	Final report issued

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)
Environmental Services – Grant Claims	Certification of grant claims as required: strategic timber; bus operators, regeneration schemes as appropriate	Awaiting request from Services
Pool Cars	Review of operating arrangements for the administration and use of Pool Cars	Fieldwork in progress
E-Mail Security	A review of procedures and system controls used to administer the email system.	Fieldwork in progress
Moray Growth Deal	A follow up review to evidence implementation of the recommendations agreed within a recent audit undertaken of the governance and administrative arrangements within the management of the Moray Growth Deal	Final report issued
Education – Secondary School	Establishment visits as part of cyclical review	Audit programmed to start in the next quarter(s)
Purchasing Cards	Review the systems and procedures for the management, use and control of Purchasing Cards	Fieldwork in progress
ICT Disaster Recovery	Review to evaluate the effectiveness of the processes and controls surrounding Information Technology Disaster Recovery Management	Audit programmed to start in the next quarter(s)
Food Standards Scotland Guidelines	A review of systems and practices used to evidence compliance with the new Food Standards Scotland Guidelines	Fieldwork in progress
Leisure Services – Sports and Community Centre	A review of the arrangements for the accounting of income and expenditure at Keith Sports and Community Centre.	Audit programmed to start in the next quarter(s)

	The audit will also check procedures comply with the Payment Card Industry Data Security Standard	
Burial Services	Review of the arrangements for the management of the burial service including a check of the income collection procedures for the collection of interment fees and sale of lairs	Final report issued
Refugee Integration Scheme	Review of systems and procedures to account for grants received and costs relating to Refugee Integration	Final report issued
Education- Early Learning and Childcare Premises Security	Review the controls in place to mitigate the risk of unauthorised access or egress to Early Learning and Childcare Establishments	Fieldwork in progress
Moray Integration Joint Board		
Commissioning Services	Review of the arrangements for the commissioning of services for children to ensure these are designed and delivered to meet the specified needs and demonstrate best value	Draft report issued
Disabled Parking System	Review of the system for administering the disabled parking permits are also known as Blue Badges	Final report issued
Occupational Therapy Services – Stores	A review of the Occupational Therapy Stores Systems to ensure appropriate accounting systems are followed	Final report issued