

**MORAY COUNCIL****INTERNAL AUDIT SERVICE****ANNUAL AUDIT PLAN 2021/22**

<b>CORE FINANCIAL SYSTEMS</b>		
<b>Area</b>	<b>Type of coverage</b>	<b>Status/ Comments</b>
Housing Benefits - Rent Rebates and Rent Allowances	Substantive testing of selected benefit claims to confirm the accuracy of the Council's benefit subsidy claim for 2020/21 year	Final report issued
Procurement and Creditor Payments	Continuous auditing of samples of non-pay expenditure to test compliance with procurement and payment processing regulations	Fieldwork in progress
Purchasing Cards	Review the systems and controls for the management of purchasing cards	Audit programmed to start in the next quarter
Council Tax	Review the arrangements for collection and accounting of council tax income.	Fieldwork in progress
Capital Plan	Audit testing of contract management arrangements for selected projects within the capital plan	Fieldwork in progress- Capital projects have been included within the Roads Maintenance (Planned) Audit
Stocks and stores - year end valuations	Attendance at stocktaking and reconciliation of stocks held to ledger balances	Work Completed
Cyber security	Identification and assessment of the potential threats to the council's ICT systems and how these are being managed	Audit programmed to start in the next quarter

<b>OTHER SYSTEMS</b>		
<b>Area</b>	<b>Type of coverage</b>	
Environmental Services- Collection and accounting of planning fees	Review the accounting arrangements for the collection, recording etc of planning fees	Audit programmed to start in the next quarter
Environmental Services - Roads Maintenance (Planned)	Audit of roads maintenance planned repairs	Fieldwork in progress- -Testing has included planned capital projects within this audit review
Environmental Services – Grant Claims	Certification of grant claims as required: strategic timber; bus operators, regeneration schemes as appropriate	Awaiting request from Services
Environmental Services - Business Continuity	A review of the Council Business Continuity arrangements	Final report issued
Environmental Services - Housing and Property - Stores	A review of the effectiveness of current arrangements for accounting for materials used in the repair and maintenance of council housing	Audit programmed to start in the next quarter
Corporate Services- Social Media Accounts	Review of the management and control of Council social media accounts	Final report issued
Corporate Services- Petty Cash	Review of the administration of petty cash expenditure and reimbursements	Final report issued
Education- Primary and Early Years Security	Review the controls in place to mitigate the risk of unauthorised access to primary schools and early years establishments.	Audit programmed to start in the next quarter

<b>Moray Integration Joint Board</b>		
Client Monies	An audit of the management and accounting of social care clients monies (20)	Fieldwork in progress
Self Directed Support	Review of Self Directed Support financial monitoring arrangements (30)	Fieldwork completed and report issued in draft