MORAY COUNCIL

INTERNAL AUDIT SERVICE

ANNUAL AUDIT PLAN 2022/23

CORE FINANCIAL SYSTEMS	
Area	**Type of coverage**
Housing Benefits - Rent Rebates and Rent Allowances	Substantive testing of selected benefit claims to confirm the accuracy of the Council's benefit subsidy claim
Procurement and Creditor Payments	Continuous auditing of samples of non-pay expenditure to test compliance with procurement and payment processing regulations
Payroll	Regularity testing to confirm the adequacy of the systems and procedures for the payment of salaries to selected staff groups
Capital Plan	Audit testing of contract management arrangements for selected projects within the capital plan
Stocks and stores - year end valuations	Attendance at stocktaking and reconciliation of stocks held to ledger balances
Cyber security	Identification and assessment of the potential threats to the council's ICT systems and how these are being managed
OTHER SYSTEMS	
Area	**Type of coverage**
Collection and accounting of planning fees	Review the accounting arrangements for the collection, recording etc of planning fees (10)
Housing and Property- Planned Maintenance Works	Audit of works allocation, completion and inspection across planned programme repairs (Council Housing) (25)
Environmental Services – Grant Claims	Certification of grant claims as required: strategic timber; bus operators, regeneration schemes as appropriate (10)
General Data Protection Regulation	A review of the Council systems to ensure compliance with General Data Protection Regulation (20)
Environmental Services – Stores	A review of the Environmental Services Stores Systems to ensure appropriate accounting systems are followed (20)

Refuse Collection (Domestic)	A review of the current arrangement for the collection of refuse materials for domestic properties. The audit will also cover arrangements for collection, disposal of recyclable materials (25)
Moray Growth Deal	An overview of the governance and administrative arrangements within the Council for the management of the Moray Growth Deal (35)
Education – Secondary School	Establishment visits as part of cyclical review (25)
Emergency Planning	A review of the Council's Emergency Planning arrangements (20)
European Social Fund	Review of the European Social funding arrangements in subsidising the cost for delivery of the Moray Council Money Advice Service (20)
Corporate Services - ICT Hardware Asset Management	Review of systems and practices to record / monitor the location and use of ICT hardware (25)
Moray Integration Joint Board	
Care First System	An exercise to assess system management, security and resilience of the Care First System used for the recording and management of service users data (30)
Self Directed Support	Review of Self Directed Support financial monitoring arrangements regarding Option 2/3 where care support packages to service users are managed by the Moray Council or an Individual Service Fund (ISF) Provider (30)
Information Management	Ensure appropriate systems exist in the management and security of data including the transfer of data between Local Authorities and the NHS (20)