

MORAY COUNCIL – INTERNAL AUDIT SERVICE
ANNUAL AUDIT PLAN 2021/22
LIST OF PROPOSED PROJECTS

CORE FINANCIAL SYSTEMS

Audit Area	Total Days
Housing Benefits Subsidy Claim and Testing	30
Procurement and Creditor Payments	30
Purchasing Cards	20
Council Tax System	25
Capital Plan	20
Year-end Stock Taking	15
Cyber Security	<u>20</u>
TOTAL - CORE SYSTEMS	<u>160</u>

OTHER SYSTEMS

Departmental Projects per Appendix 3	130
Risk Management	45
Governance and Corporate Initiatives	30
Management and Supervision	55
Moray Integration Joint Board	50
Grampian Valuation Joint Board	10
National Fraud Initiative	30
PSIAS- Self Assessment and Development	10
Follow up work	20
Contingency/ Consultancy	<u>60</u>
TOTAL – OTHER SYSTEMS	<u>440</u>
GRAND TOTAL	<u>600</u>