

MORAY COUNCIL**INTERNAL AUDIT SERVICE****ANNUAL AUDIT PLAN 2022/23**

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	Final report issued
Procurement and Creditor Payments	Continuous auditing of samples of non-pay expenditure to test compliance with procurement and payment processing regulations	Final report issued
Payroll	Regularity testing to confirm the adequacy of the systems and procedures for the payment of salaries to selected staff groups	Fieldwork in progress
Capital Plan	Audit testing of contract management arrangements for selected projects within the capital plan	Fieldwork in progress
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	Final report issued

OTHER SYSTEMS		
Area	Type of coverage	
Collection and accounting of planning fees	Review the accounting arrangements for the collection, recording etc of planning fees	Final report issued
Housing and Property- Planned Maintenance Works	Audit of works allocation, completion and inspection across planned programme repairs (Council Housing)	Fieldwork in progress
Environmental Services – Grant Claims	Certification of grant claims as required: strategic timber; bus operators, regeneration schemes as appropriate	Awaiting request from Services
General Data Protection Regulation	A review of the Council systems to ensure compliance with General Data Protection Regulation	Final report issued
Environmental Services – Stores	A review of the Environmental Services Stores Systems to ensure appropriate accounting systems are followed	Audit programmed to start in the next quarter(s)
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	Fieldwork completed and draft report prepared
Moray Growth Deal	An overview of the governance and administrative arrangements within the Council for 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)
Emergency Planning	A review of the Council's Emergency Planning arrangements	Fieldwork in progress

Appendix 1

European Social Fund	Review of the European Social funding arrangements in subsidising the cost for delivery of the Moray Council Money Advice Service	Audit programmed to start in the next quarter(s)
Corporate Services - 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)
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	Final report issued
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	Audit programmed to start in the next quarter(s)
Information Management	Ensure appropriate systems exist in the management and security of data including the transfer of data between Local Authorities and the NHS	Draft report issued