

**MORAY COUNCIL – INTERNAL AUDIT SERVICE**  
**ANNUAL AUDIT PLAN 2019/20**  
**LIST OF PROPOSED PROJECTS**

**CORE FINANCIAL SYSTEMS**

Audit Area	Total Days
Financial Management System	20
Payroll Controls and Regularity Testing	20
Housing Benefits Subsidy Claim and Testing	30
Procurement and Creditor Payments	30
Debtors Management	25
Capital Plan	20
Year-end Stock Taking	15
Cyber Security	<u>20</u>
<b>TOTAL - CORE SYSTEMS</b>	<b><u>180</u></b>

**OTHER SYSTEMS**

Departmental Projects per Appendix 3	270
Risk Management	50
Governance and Corporate Initiatives	26
Management and Supervision	52
Moray Integration Joint Board	80
Grampian Valuation Joint Board	10
National Fraud Initiative	30
Follow up work	20
Contingency/ Consultancy	<u>74</u>
<b>TOTAL – OTHER SYSTEMS</b>	<b><u>612</u></b>
<b>GRAND TOTAL</b>	<hr/> <b>792</b> <hr/>