

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

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 for 2020/21 year
Procurement and Creditor Payments	Continuous auditing of samples of non-pay expenditure to test compliance with procurement and payment processing regulations
Purchasing Cards	Review the systems and controls for the management of purchasing cards
Council Tax	Review the arrangements for collection and accounting of council tax income.
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
Environmental Services- Collection and accounting for planning fees	Review the accounting arrangements for the collection, recording etc. of planning fees (10)
Environmental Services - Roads Maintenance (Planned)	Audit of roads maintenance planned repairs (20)
Environmental Services – Grant Claims	Certification of grant claims as required: strategic timber; bus operators, regeneration schemes as appropriate (10)
Environmental Services - Business Continuity	A review of the Council's Business Continuity arrangements (15)

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 (20)
Corporate Services- Social Media Accounts	Review of the management and control of Council social media accounts (20)
Corporate Services- Petty Cash	Review of the administration of petty cash expenditure and reimbursements (15)
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. (20)
Moray Integration Joint Board	
Client Monies	An audit of the management of and accounting for social care client monies (20)
Self-Directed Support	Review of Self Directed Support financial monitoring arrangements (30)