

MORAY COUNCIL**INTERNAL AUDIT SERVICE****ANNUAL AUDIT PLAN 2021/22**

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 for 2020/21 year	Final report issued
Procurement and Creditor Payments	Continuous auditing of samples of non-pay expenditure to test compliance with procurement and payment processing regulations	Work Completed- No Findings Noted
Purchasing Cards	Review the systems and controls for the management of purchasing cards	Review to be considered for a future Audit Plan
Council Tax	Review the arrangements for collection and accounting of council tax income.	Final report issued
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	Audit programmed to start in the next quarter

OTHER SYSTEMS		
Area	Type of coverage	
Environmental Services- Collection and accounting of planning fees	Review the accounting arrangements for the collection, recording etc. of planning fees	Fieldwork in progress—Review to be carried forward to the 2022/23 Audit Plan
Environmental Services - Roads Maintenance (Planned)	Audit of roads maintenance planned repairs	Fieldwork in progress (Testing has included planned capital projects within this audit review)
Environmental Services - Business Continuity	A review of the Council Business Continuity arrangements	Final report issued
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	Fieldwork completed and draft report issued to Service
Corporate Services- Social Media Accounts	Review of the management and control of Council social media accounts	Final report issued
Corporate Services- Petty Cash	Review of the administration of petty cash expenditure and reimbursements	Final report issued
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.	Final report issued

Moray Integration Joint Board		
Client Monies	An audit of the management and accounting of social care clients monies	Fieldwork completed and draft report issued to Service
Self Directed Support	Review of Self Directed Support financial monitoring arrangements	Final report issued