

MORAY COUNCIL**INTERNAL AUDIT SERVICE****INTERNAL AUDIT ACTIVITY COMPLETED AND PROPOSED FOR
FINANCIAL YEAR ENDING 31 MARCH 2021**

WORK PROGRESSED	
Area	Type of coverage
Procurement and Creditor Payments	Sample testing of expenditure (non-payroll) to assess and ensure compliance with regulations
Payroll	Testing of sample transactions to ensure integrity of this main payment system.
Main financial ledger	Overview exercise to assess impact on budgets of the pandemic either through increased expenditure or reduction in income.
Covid 19 –business support grants - applications	Assisting with the initial processing of grant applications from businesses.
Covid 19 –business support grants - appeals	Consideration and determination of appeals lodged by unsuccessful applicants.
Personal Protective Equipment	A review of procurement /sourcing and costs of PPE, stock control and contingency planning looking forward.
Flexible Food Fund	Audit of the arrangements for allocation of monies from the Flexible Food Fund
Contractor Sustainability payments	Review to ensure compliance with regulations for funding awarded to council suppliers and contractors whose business model was severely impacted by lockdown
Environmental Services – Grant Claims	Certification of grant claim for bus service operators' grant for six month period to 30 September 2020
PLANNED WORK PAUSED	
Environmental Services - Public Transport Unit	This audit was selected given issues re the retendering of school transport contracts; now overtaken by events. Deferred for further consideration until 2021/22 year
Cyber Security	Scheduled for completion during quarter 4 of 2020/21
Corporate Services - ICT - Hardware Asset Management	This review remains valid given the large volume of new hardware being acquired to facilitate the expansion of

APPENDIX 1

	homeworking –still to be scheduled at time of drafting this report.
Education and Social Care - Pupil Equity Fund in Schools	Deferred given further lockdown implications; will be further considered for 2021/22 audit plan.
PROJECTS SCHEDULED	
National Fraud Initiative	This exercise that the council participates in every two years has added significance with fraud risk elevated and additional data sets (including those for COVID grants) under consideration. Data submissions have been made and matches will be made available to the council for checking during Quarter 4. This exercise gives additional assurances on the accuracy of many different council databases.
Performance Management	There is a need to validate the accuracy of published performance indicators and a sample of these will be checked for accuracy
ALEO-Moray Leisure	An overview exercise will be undertaken to audit the ongoing relationship and support the council makes available to the Moray Leisure Centre
Risk Management	Development of processes- while the risks to the council are widely known there is a requirement to develop recording and reporting practices. A project plan will be prepared to facilitate this.
Health and Safety	High level overview to assess how the service is addressing additional risks associated with the pandemic.
Property Costs – Schools	A desk top review of costs incurred in the maintenance of school buildings.
School Funds	Desktop review of annual returns
Housing DLO	Overview of sub-contractor costs
Year-end processes	Contingent on circumstances applying as at 31 March
CONTINGENCY	
Further revisions/additions to plan	It remains prudent to monitor progress and to report on planned activity to future meetings of the Committee on variations to the plan that may arise as emerging issues..