

**APPENDIX 1**

**MORAY COUNCIL**

**INTERNAL AUDIT**

**ANNUAL AUDIT PLAN – 2021/22**

<b>Staff Resources</b>		<b>Available Days</b>
3.8 FTE staff x 52 weeks x 5 days		988
Less:		
<b>Overheads:</b>		
Vacancies	192	
Annual Leave (including public holidays)	148	
Training	19	
Sick Leave (Estimate)	19	
Administration	<u>10</u>	<u>388</u>
Available Days		<u>600</u>
<b>Allocation of Days</b>		
Core Financial Systems (Appendices 2 & 3)		160
Departmental Audit Projects (Appendices 2 & 3)		130
Moray Integration Joint Board		50
Management, Supervision and Service Development		55
Risk Management		45
Governance Statement / Corporate Initiatives		30
PSIAS- Self Assessment & Development		10
National Fraud Initiative (oversight and reporting)		30
Grampian Valuation Joint Board		10
Follow-up Work		20
Contingency		<u>60</u>
		<u>600</u>