

**MORAY COUNCIL – INTERNAL AUDIT SERVICE****ANNUAL AUDIT PLAN 2022/23  
LIST OF PROPOSED PROJECTS****CORE FINANCIAL SYSTEMS**

Audit Area	Total Days
Housing Benefits Subsidy Claim and Testing	30
Procurement and Creditor Payments	30
Payroll	25
Capital Plan	25
Year-end Stock Taking	10
Cyber Security	<u>35</u>
<b>TOTAL - CORE SYSTEMS</b>	<u>155</u>

**OTHER SYSTEMS**

Departmental Projects per Appendix 3	235
Risk Management & Business Continuity	35
Governance and Corporate Initiatives	40
PSIAS- External Review and Self-Assessment	40
Management and Supervision	50
Moray Integration Joint Board	80
Grampian Valuation Joint Board	10
National Fraud Initiative	25
Follow up work	35
Contingency/ Consultancy	<u>88</u>
<b>TOTAL – OTHER SYSTEMS</b>	<u>638</u>
<b>GRAND TOTAL</b>	<u>793</u>