

APPENDIX 3

MORAY COUNCIL

INTERNAL AUDIT SERVICE

ANNUAL AUDIT PLAN 2019/20 – DESCRIPTION OF PROPOSED PROJECTS

CORE FINANCIAL SYSTEMS	
Area	Type of coverage
Financial Management System	Network review with specific reference to user access and activity monitoring arrangements.
Payroll	Regularity testing to include flow of information between HR and Payroll sections
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 2018/19 year.
Procurement and Creditor Payments	Continuous auditing of samples of non pay expenditure to test compliance with procurement and payment processing regulations.
Debtors Management	To assess current systems for collection of fees and charges and sample testing of selected areas where fees and charges are levied.
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: EU Unit /business development budget	Regularity audit of the use of funding assigned to this service area (15 days)
Environmental Services: Street Lighting	An audit of the street light replacement programme and associated costs (20)

Environmental Services – Grant Claims	Certification of grant claims as required: strategic timber; bus operators, regeneration schemes as appropriate. (20)
Environmental Services - Public Transport Unit	Audit of the school transport contractual arrangements. (20)
Environmental Services - School Catering	Review of costs incurred in the provision of the service(20)
Environmental Services - Housing and Property - Repairs to Council Housing and Buildings	Audit of works allocation, completion and inspection across response planned and capital programme repairs (20)
Corporate Services - HR - Absence Management	Audit of the arrangements for monitoring and managing staff absence within the authority (20)
Corporate Services - ICT - Hardware Asset Management	Review of systems and practices to record / monitor the location and use of ICT hardware (20)
Corporate services – Licensing	Review of collection and accounting for licensing fees15)
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)
Education and Social Care - PPP Schools	Monitoring arrangements for the operation of the facilities contracts at schools funded under the public private partnership arrangement (10)
Education and Social Care - Pupil Equity Fund in Schools	Audit of utilisation of Pupil Equity Funds to assess how systems and processes have evolved since inception (15)
Education and Social Care - Integrated Childcare	Assessment of control over costs of foster care placements (15)
Education and Social Care - School Funds	Overview of annual returns (10)
Education and Social Care – Secondary Schools	Establishment visits as part of cyclical review (30)
Moray Integration Joint Board	
Health and Social Care	Programme of work to provide controls assurances on activities under direction of the IJB. (to be finalised) (80)