

**THE MORAY COUNCIL**  
**FINANCE AND I.C.T. SERVICES – INTERNAL AUDIT**

**ANNUAL AUDIT PLAN - 2008/2009**

<b>Staff Resources</b>	<b>Available Days</b>
5 F.T.E x 52 weeks x 5 days	1300
Less:	
<b>Overheads:</b>	
Annual Leave	180
Training	40
Sick Leave (Estimate)	20
Administration	<u>60</u>
	<u>300</u>
Available Days	<u>1000</u>
 <b>Allocation of Days</b>	
Core Financial Systems (Appendix 2)	200
Risk Based Audit Projects (Appendix 2)	300
Risk Management	200
Management and Supervision	150
Contingency	<u>150</u>
	<u>1000</u>