

THE MORAY COUNCIL - FINANCE & I.C.T - INTERNAL AUDIT SERVICE
ANNUAL AUDIT PLAN 2008/09
LIST OF PROPOSED PROJECTS

CORE FINANCIAL SYSTEMS

Audit Area	Total Days
Payroll	30
Non Domestic Rates	30
Creditor Payments	20
Stores	10
Statutory Performance Indicators	20
Others (Note 1)	90
TOTAL - CORE SYSTEMS	200

RISK BASED SYSTEMS

Audit Area	Total Days
Community Services	
Housing Rents	20
Housing Repairs – BV review	10
Budgetary Control	20
Partnership Working	30
	80

Educational Services

ICT in schools replacement	20
Procurement	20
Sport and Leisure facilities	15
School Establishment visits	25
	80

Environmental Services

Flood Alleviation	35
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Public Transport Unit	20
Waste Management	15
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	70
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Central Services	
Cash Collection	20
Grampian Valuation Joint Board	15
Moray Leisure Centre	15
Follow up Audits	20
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	70
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TOTAL - OTHER SYSTEMS	300
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RISK MANAGEMENT	200
MANAGEMENT, SUPERVISION AND SERVICE DEVELOPMENT	150
CONTINGENCY	150
GRAND TOTAL	<hr/>
	1000
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Note 1: Discussions have been held with the External Auditor with a view to agreeing the frequency and scope of the audits of core financial systems. At the time of drafting this report the coverage for 2008/09 has still to be finalised.

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