

**THE MORAY COUNCIL****FINANCE & I.C.T. – INTERNAL AUDIT SERVICE****ANNUAL AUDIT PLAN 2008/09 - DESCRIPTION OF PROPOSED PROJECTS****CORE FINANCIAL SYSTEMS**

<b>Area</b>	<b>Type of coverage</b>
Payroll	Audit testing of payroll transactions for 2007/08 year
Non Domestic Rates	Systems audit covering the levying and collection of non domestic rates
Creditor Payments	Sample checking of the validity of a range of payments made for goods and services supplied to the Council
Stores	Year end validation of the stocks and stores held by Council departments
Statutory Performance Indicators	Validation of performance data supplied by services in support of performance indicator returns
Other	Coverage of other core financial systems to be agreed with the External Auditor

**RISK BASED SYSTEMS**

<b>Area</b>	<b>Type of coverage</b>
<b>Community Services</b> Housing Rents	Assessment of the financial controls in place to secure the proper collection and accounting for rents receivable from Council Housing tenants.
Housing Repairs	Scrutiny of the Best Value review templates completed in respect of the repairs service provided by Building Services.
Budgetary Control	Audit of the arrangements for determining budget allocations within Community Care services.

Partnership working  
Assessment of the progress made to review protocols and agreements entered into between the council and other care service providers.

### **Educational Services**

Schools' ICT replacement  
An overview of the project management arrangements including risk management considerations for the delivery of the in-house provision of ICT in schools.

Procurement  
Systems audit of procurement of services other than staffing within schools.

Sport and Leisure facilities  
Establishment audits to review financial procedures covering both expenditure incurred and revenues generated.

School Establishment Visits  
Regularity audits within selected schools.

### **Environmental Services**

Flood Alleviation  
Contract audit of controls developed to secure the satisfactory progress of the Forres (Burn of Mosset) Flood Alleviation Scheme.

Public Transport Unit  
Systems audit of the delivery of public transport services, including school transport and community services provision.

Waste Management  
Systems audit of non pay expenditure and income associated with the delivery of Waste Management services.

### **Central Services**

Cash Collection  
An audit of cash collection processes following implementation of revised collection arrangements.

Grampian Valuation Joint Board  
Follow up of prior year audit of governance arrangements and review of valuation for Council Tax purposes.

Moray Leisure Centre

Review of governance and control frameworks of this Council supported facility.

Follow up audits

Project to determine success by management in implementing agreed recommendations from prior year audits.