

THE MORAY COUNCIL**FINANCE AND I.C.T. SERVICES – INTERNAL AUDIT****ANNUAL AUDIT PLAN - 2010/11**

Staff Resources		Available Days
4 staff x 52 weeks x 5 days		1040
Less:		
Overheads:		
Annual Leave	148	
Training	28	
Sick Leave (Estimate)	16	
Administration	<u>48</u>	<u>240</u>
Available Days		<u>800</u>
 Allocation of Days		
Core Financial Systems (Appendix 2)		200
Risk Based Audit Projects (Appendix 3)		270
Risk Management		60
Governance and Corporate Initiatives		30
Management and Supervision		80
Joint Board		20
Follow Up Work		20
Contingency		<u>120</u>
		<u>800</u>