

**THE MORAY COUNCIL - FINANCE & I.C.T - INTERNAL AUDIT SERVICE**  
**ANNUAL AUDIT PLAN 2010/11**  
**LIST OF PROPOSED PROJECTS**

**CORE FINANCIAL SYSTEMS**

Audit Area	Total Days
Payroll	35
Housing Benefits/Council Tax Benefits	35
Non Domestic Rates – Billing and Collection	20
Non Domestic Rates - Valuation	15
Creditors	40
Stores	15
Statutory Performance Indicators	15
Cash Income and Banking	<u>25</u>
<b>TOTAL - CORE SYSTEMS</b>	<b><u>200</u></b>

**OTHER SYSTEMS**

Departmental Projects per Appendix 3	270
Risk Management	60
Management, supervision and service development	100
Governance issues, including performance management	30
Follow up work	20
Grampian Valuation Joint Board	20
Contingency	<u>100</u>
<b>TOTAL – OTHER SYSTEMS</b>	<b><u>600</u></b>

<b>GRAND TOTAL</b>	<hr/> <b>800</b> <hr/>
--------------------	------------------------