

THE MORAY COUNCILFINANCE & I.C.T. – INTERNAL AUDIT SERVICEANNUAL AUDIT PLAN 2010/11 - DESCRIPTION OF PROPOSED PROJECTS

CORE FINANCIAL SYSTEMS	
Area	Type of coverage
Payroll	Substantive testing for financial statements assurances to include new starts, leavers, timesheets. (final work for 2009/10 and interim work for 2010/11).
Housing Benefits/Council Tax Benefits	Substantive testing of the accuracy and validity of benefit processing and payments systems for financial statements and grant certification purposes.
Non Domestic Rates/Council Tax	Systems review of billing and collection arrangements.
Non Domestic Rates/Council Tax	Systems review of arrangements for determining valuations and property bandings.
Creditor Payments	Sample checking of the validity of a range of payments made for goods and services supplied to the Council. (final work for 2009/10 and interim work for 2010/11).
Stores	Year end validation of the stocks and stores held by Council departments.
Statutory Performance Indicators	Overview of arrangements to validate performance data supplied by services in support of statutory returns.
Cash income and banking	Systems review to assess controls the financial controls in place to secure the proper collection of and accounting for income receivable.
OTHER SYSTEMS	
Area	Type of Coverage
Cross Service data sharing	An exercise to review how data is shared within the Council and with others as permitted by law to assess application of controls in place. (20 days)

Area	Type of coverage
Cross Service billing arrangements	A study of the effectiveness of current arrangements for charging for services (20)
Finance and ICT - Procurement	Follow up to national study on procurement and compliance with McClelland recommendations (15)
Capital Plan	Review of selected projects (to be determined) (30)
Grant Claims	Certification of claims for specific funding as required by central government departments (20)
Children and Families - Community Support	Ensure that adequate control is being exercised over expenditure (20)
Children and Families - throughcare /aftercare	Conclude review (from 2009/10) (10)
Educational Services - secondary schools	Establishment audits (25)
Educational Services - school funds	To provide assurance that funds are being administered to appropriate standards (20)
Educational Services – Education Maintenance Allowances	To ensure compliance with eligibility requirements (15)
Environmental Services- Waste Management	Conclude review (from 2009/10) (15)
Environmental Services - External Funding	Monitoring of LEADER and other projects supported by external funding (20)
Health and Social Care - mental health services	Review arrangements for joint working(20)
Health and Social care – home care	Conclude review of home care payroll (from 2009/10) (10)
Recruitment Procedures.	Review across services of compliance with policies in relation to recruitment and selection. (20)