

APPENDIX 1

Assessment of audit days: 2003-2004 strategic plan

AUDIT WORK SCHEDULE	Last audited	Risk ranking 2003 - 04	Original Estimated Audit Days 2003-04	Revised Estimated Audit Days 2003-04	Actual Audit Days 2003-04	Balance
Core financial systems						
COMPLETE						
Budgetary preparation & control	2002-03	1	20	21	17	4
Debtor Accounts	2002-03	1	20	21	14	7
Stock taking	2002-03	1	27	28	5	23
Cash & Income Banking	2002-03	2	20	21	20	1
Council Tax & NDR	2002-03	2	30	31	22	9
Registration of Births, Marriages & Deaths	2001-02	3	15	16	15	1
Direct Transport Costs	2000-01	4	20	21	21	0
STARTED						
Creditor Payments	2002-03	2	60	61	22	39
Unified Benefits System	2002-03	2	30	31	1	30
Payroll	2002-03	3	30	31	14	17
Contract Hire & Operating Leases	2000-01	5	20	21	8	13
TO BE STARTED						
Car Allowances	2002-03	3	20	21	0	21
Payments to Voluntary Associations	2000-01	4	20	21	0	21
Government grants	2002-03	1	20	21	0	21
Purchase of Equipment & Materials	2002-03	2	20	21	0	21
General Ledger Operations	2002-03	2	20	21	0	21
Treasury management	2002-03	2	20	21	0	21
Tendering Procedures	2002-03	3	20	21	0	21
Public Transport Costs	2000-01	6	20	21	0	21
Section Total			452	471	159	312
Non-financial systems / Best Value / VFM						
COMPLETE						
DLO's	2002-03	1	20	41	65	-24
Performance Indicators	2002-03	1	40	41	84	-43
Best Value Reviews	2002-03	3	30	31	22	9
PMP	2002-03	3	33	35	32	3
Devopment & Environmental Services	2002-03	3, 6	20	35	33	2
KPMG						
IT/MIS Strategy & Controls Joint IA/KPMG	2002-03	1	30	31	0	31
DSO's	2002-03	4, 7, 9	35	31	0	31
STARTED						
Corporate governance compliance/risk management	2002-03	1	50	36	6	30
Housing & Social Work	2002-03	9, 10	30	21	0	21
TO BE STARTED						
Transportation & Property	2002-03	2, 8	20	21	0	21
Education	2002-03	3, 4, 11	40	36	0	36
Section Total			348	359	242	117
			800	830	401	429
Special Investigations/Advisory						
Fleet Management	-	-	100	160	5	29
Petty Cash - Helensburgh					5	
Overpayment of Rent (Roxburgh)					7	
HR Payroll					28	
TPS - Oban (Kilbowie House)					43	
Argyll College					9	
Petty Cash Shortage					1	
Dangerous Buildings					28	
HSW Petty Cash					1	
Housing					4	
Section Total			100	160	131	29
Other Areas						
Follow-up external audit management letter	-	-	20	30	12	18
Risk assessment, strategic plan, annual plans	-	-	20	20	3	17
Internal audit follow up Section Total	-	-	40	40	30	10
Section Total			80	90	45	45
TOTAL			980	1080	577	503

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