

## 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
<b>Core financial systems</b>						
<b>COMPLETE</b>						
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
Unified Benefits System	2002-03	2	30	31	22	9
Contract Hire & Operating Leases	2000-01	5	20	21	27	-6
<b>STARTED</b>						
Creditor Payments	2002-03	2	60	61	33	28
Payroll	2002-03	3	30	31	20	11
Treasury management	2002-03	2	20	21	2	19
Payments to Voluntary Associations	2000-01	4	20	21	0	21
Car Allowances	2002-03	3	20	21	18	3
<b>TO BE STARTED</b>						
General Ledger Operations	2002-03	2	20	21	6	15
Government grants	2002-03	1	20	21	0	21
Purchase of Equipment & Materials	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
<b>Section Total</b>			<b>452</b>	<b>471</b>	<b>241</b>	<b>230</b>
<b>Non-financial systems / Best Value / VFM</b>						
<b>COMPLETE</b>						
DLO's	2002-03	1	20	41	65	-24
Performance Indicators	2002-03	1	40	41	86	-45
Best Value Reviews	2002-03	3	30	31	31	0
PMP	2002-03	3	33	35	35	0
Devopment & Environmental Services	2002-03	3, 6	20	35	35	0
Housing & Social Work	2002-03	9, 10	30	21	19	2
<b>STARTED</b>						
Corporate governance compliance/risk management	2002-03	1	50	36	6	30
Transportation & Property	2002-03	2, 8	20	21	9	13
Education	2002-03	3, 4, 11	40	36	9	27
<b>TO BE STARTED</b>						
None						
<b>KPMG</b>						
IT/MIS Strategy & Controls	2002-03	1	30	31	0	31
DSO's	2002-03	4, 7, 9	35	31	0	31
<b>Section Total</b>			<b>348</b>	<b>359</b>	<b>295</b>	<b>2</b>
<b>Actual Direct Audit Time</b>			<b>800</b>	<b>830</b>	<b>536</b>	<b>232</b>
<b>Special investigations contingency</b>						
Fleet Management	-	-	100	160	5	23
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					33	
HSW Petty Cash					1	
Housing					4	
<b>Section Total</b>			<b>100</b>	<b>160</b>	<b>137</b>	<b>23</b>
<b>Other Areas</b>						
Follow-up external audit management letter	-	-	20	30	28	2
Risk assessment, strategic plan, annual plans	-	-	20	20	3	17
Internal audit follow up Section Total	-	-	40	40	30	10
<b>Section Total</b>			<b>80</b>	<b>90</b>	<b>61</b>	<b>29</b>
<b>TOTAL</b>			<b>980</b>	<b>1080</b>	<b>734</b>	<b>284</b>