

APPENDIX 2

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	12	16	
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	
Car Allowances	2002-03	3	20	21	21	0	
Payments to Voluntary Associations	2000-01	4	20	21	21	0	
Treasury management	2002-03	2	20	21	29	-8	
Government grants	2002-03	1	20	21	21	0	
General Ledger Operations	2002-03	2	20	21	26	-5	
Public Transport Costs	2000-01	6	20	21	16	5	
Creditor E-Procurement	2002-03	2	60	61	52	9	
Tendering Procedures	2002-03	3	20	21	20	1	
Payroll	2002-03	3	30	31	39	-8	
STARTED							
Purchase of Equipment & Materials	2002-03	2	20	21	0	21	
Section Total			452	471	413	58	
Non-financial systems / Best Value / VFM							
COMPLETE							
DLO Building	2002-03	1	20	41	65	-24	
Performance Indicators	2002-03	1	40	41	88	-47	
Best Value Reviews	2002-03	3	30	31	31	0	
PMP	2002-03	3	33	35	35	0	
DES Campbeltown Community Project	2002-03	3, 6	20	35	35	0	
Housing & Social Work	2002-03	9, 10	30	21	19	2	
Property Asset Management	2002-03	2, 8	20	21	27	-6	
Education NPDO	2002-03	3, 4, 11	40	36	45	-9	
Corporate governance compliance/risk management	2002-03	1	50	36	11	25	
KPMG STARTED							
IT/MIS Strategy & Controls	2002-03	1	30	31	0	31	
DSO Catering & Cleaning	2002-03	4, 7, 9	35	31	0	31	
Section Total			348	359	357	2	
Actual Direct Audit Time				800	830	770	60
Special investigations contingency							
Fleet Management	-	-	100	160	5	22	
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					35		
HSW Petty Cash					1		
Housing					4		
Section Total			100	160	138	22	
Other Areas							
Follow-up external audit management letter	-	-	20	30	44	-14	
Risk assessment, strategic plan, annual plans	-	-	20	20	3	17	
Internal audit follow up Section Total	-	-	40	40	30	10	
Section Total			80	90	78	12	
TOTAL			980	1080	985	95	