

APPENDIX 1

Assessment of audit days: 2004-2005 strategic plan

AUDIT WORK SCHEDULE	Last audited	Risk ranking	Original Estimated Audit Days 2004-05	Revised Estimated Audit Days 2004-05	Actual Audit Days 2004-05	Balance
<i>Core financial systems</i>						
COMPLETE						
Government Grants - Education	2003-04	1	21	21	28	-7
Stock taking	2003-04	1	16	16	19	-3
Cash & Income Banking - Oban	2003-04	1	21	21	23	-2
STARTED						
Car Allowances	2003-04	3	21	21	6	15
HR Payroll	2003-04	3	43	43	8	35
E-Procurement Creditors	2003-04	2	31	31	1	30
Unified Benefits System	2003-04	2	51	51	2	49
Budgetary preparation & control - Education	2003-04	1	16	16	1	15
NOT STARTED						
Capital Accounting	2003-04	1	21	21	0	21
Purchases of equipment and Materials	2003-04	2	21	21	0	21
Purchase Ordering and Certification	2003-04	3	31	31	0	31
Debtor Accounts	2003-04	1	21	21	0	21
Housing Rents	2003-04	1	21	21	0	21
Council Tax & NDR	2003-04	2	31	31	0	31
General Ledger Operations	2003-04	2	21	21	0	21
Treasury management	2003-04	2	21	21	0	21
Tendering Procedures	2003-04	3	21	21	0	21
Capital Contracts	2003-04	3	21	21	0	21
Direct Transport Costs	2003-04	4	21	21	0	21
Following Public Pound Voluntary Organisations	2003-04	4	21	21	0	21
Section Total			492	492	88	404
<i>Non-financial systems / Best Value / VFM</i>						
COMPLETE						
Chief Exec PIs	2003-04	1	43	43	35	8
Chief Exec Corporate Gov.	2003-04	1	32	32	6	26
Operational Services Ferry Review	2003-04	2, 8	21	21	25	-4
STARTED						
Chief Exec Best Value Interim	2003-04	3	32	32	4	28
Chief Exec Performance Management Planning (PMP)	2003-04	3	35	35	3	32
NOT STARTED						
DLO	2003-04	1	21	21	0	21
DSO	2003-04	4, 7, 9	48	48	0	48
Community Services - Transport	2003-04	3, 4, 11	21	21	0	21
Community Services - Education	2003-04	9, 10	21	21	0	21
Development Services - e-Planning KPMG	2003-04	3, 6	21	21	0	21
Corporate Services IT KPMG	2003-04	1	32	32	0	32
Section Total			327	327	73	254
Actual Direct Audit Time			819	819	161	658
<i>Special investigations contingency</i>						
Dangerous Buildings	-	-	160	160	23	137
Section Total			160	160	23	137
<i>Other Areas</i>						
Risk assessment, strategic plan, annual plans			30	30	3	27
Follow-up external audit management letter			21	21	16	5
Internal audit follow up			50	50	26	24
Section Total			101	101	45	56
TOTAL			1080	1080	229	851