

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
Core financial systems						
COMPLETE						
Government Grants - Education	2003-04	1	21	21	31	-10
Stock taking	2003-04	1	16	16	23	-7
Cash & Income Banking - Oban	2003-04	1	21	21	26	-5
Car Allowances	2003-04	3	21	21	20	1
Debtor Accounts	2003-04	1	21	21	20	1
Direct Transport Costs	2003-04	4	21	21	22	-1
STARTED						
Budgetary preparation & control	2003-04	1	16	16	4	13
E-Procurement Creditors	2003-04	2	31	31	1	30
Unified Benefits System	2003-04	2	51	51	3	48
Housing Rents	2003-04	1	21	21	1	20
Council Tax & NDR	2003-04	2	31	31	5	26
Capital Accounting	2003-04	1	21	21	15	6
HR Payroll	2003-04	3	43	43	22	21
NOT STARTED						
Purchases of equipment and Materials	2003-04	2	21	21	0	21
Purchase Ordering and Certification	2003-04	3	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
Following Public Pound Voluntary Organisations	2003-04	4	21	21	0	21
Section Total			492	492	192	300
Non-financial systems / Best Value / VFM						
COMPLETE						
Council Wide Pls	2003-04	1	43	43	42	1
Operational Services Ferry Review	2003-04	2, 8	21	21	25	-4
Chief Exec BV Interim	2003-04	3	32	32	31	1
Chief Exec PMP	2003-04	3	35	35	33	2
DLOs Significant Trading Operations	2003-04	4, 7, 9	21	21	17	4
Council Wide Corporate Gov.	2003-04	1	32	32	29	3
STARTED						
Community Services - Transport	2003-04	3, 4, 11	21	21	1	20
Corporate Services IT KPMG	2003-04	1	32	32	1	31
Community Services - HMle	2003-04	9, 10	21	21	18	3
NOT STARTED						
DSOs Catering and Cleaning	2003-04	1	48	48	0	48
Development Services - e-Planning KPMG	2003-04	3, 6	21	21	0	21
Section Total			327	327	197	130
Actual Direct Audit Time			819	819	389	430
Special investigations contingency						
Dangerous Buildings	-	-	110	110	23	80
Housing Grants					4	
HITRANS					3	
Section Total			110	110	30	80
Other Areas						
Risk assessment, strategic plan, annual plans			30	30	4	26
Follow-up external audit management letter			51	51	44	7
Internal audit follow up			70	70	61	9
Section Total			151	151	109	42
TOTAL			1080	1080	528	552