

APPENDIX 2

Assessment of audit days: 2004-2005 strategic plan

	Last audited	Risk ranking	Planned Audit Days 2004-05	Actual Audit Days 2004-05	Balance
Core financial systems					
COMPLETE					
Government Grants - Education	2003-04	1	21	31	-10
Stock taking	2003-04	1	16	20	-4
Cash & Income Banking - Oban	2003-04	1	21	26	-5
Car Allowances	2003-04	3	21	20	1
Debtor Accounts	2003-04	1	21	30	-9
Direct Transport Costs	2003-04	4	21	25	-4
Unified Benefits System	2003-04	2	51	48	3
Capital Accounting	2003-04	1	21	21	0
Housing Rents	2003-04	1	21	21	0
General Ledger Operations	2003-04	2	21	20	1
Treasury Management	2003-04	2	21	20	1
Tendering Procedures	2003-04	3	21	21	0
Capital Contracts	2003-04	3	21	20	1
Following Public Pound Voluntary Organisations	2003-04	4	21	20	1
HR Payroll	2003-04	3	43	33	10
E-Procurement Creditors	2003-04	2	31	25	6
Council Tax & NDR	2003-04	2	31	26	5
Purchases of Equipment and Materials	2003-04	2	31	26	5
STARTED					
Budgetary preparation & control KPMG	2003-04	1	16	4	12
Section Total			471	457	14
Non-financial systems / Best Value / VFM					
COMPLETE					
Council Wide Pls	2003-04	1	43	42	1
Operational Services Ferry Review	2003-04	2, 8	21	25	-4
Chief Exec BV Interim	2003-04	3	32	31	1
Chief Exec PMP	2003-04	3	35	33	2
DLOs Significant Trading Operations	2003-04	4, 7, 9	21	21	0
Council Wide Corporate Gov.	2003-04	1	32	29	3
Community Services - Transport	2003-04	3, 4, 11	21	29	-8
Corporate Services IT KPMG & IA	2003-04	1	32	31	1
Community Services - Education HMle	2003-04	9, 10	21	21	0
Corporate Services - BS7799 Information Security	2003-04	3, 6	21	20	1
DSOs Catering and Cleaning (NPDO) KPMG & IA	2003-04	1	48	21	27
Section Total			327	303	24
Actual Direct Audit Time			798	760	38
Special investigations/contingency					
			110		17
Dangerous Buildings				25	
Housing Grants				4	
HITRANS				4	
Cycle Path Grant				18	
Warm Deal Grant				12	
Joint Future				11	
ABLE Grant Funding				9	
Strategic Waste Fund Grant				10	
Section Total			110	93	17
Other Areas					
Risk assessment, strategic plan, annual plans	-	-	30	38	-8
Follow-up external audit management letter			51	52	-1
Internal audit follow up			70	69	1
Section Total			151	159	-8
TOTAL			1059	1012	47