

APPENDIX 1

Assessment of audit days: 2005-2006 strategic plan

AUDIT WORK SCHEDULE at 22ND JULY 2005	Year Last Audited	Risk Ranking	Estimated Audit Days 2005-2006	Expended Audit Days 2005 - 2006	Balance
CORE FINANCIAL SYSTEMS					
COMPLETE					
Stock taking	2005	2	25	16	9
Government & European Grants	2003	1	30	26	4
STARTED					
Purchasing e-Procurement	2004	2	25	8	17
Cash & Income Banking	2004	2	30	5	25
Budgetary preparation & control	2005	1	20	15	5
NOT STARTED					
Capital Accounting	2005	1	20	0	20
Capital Contracts	2005	1	20	0	20
Contract Hire & Operating Leases	2003	2	20	0	20
Council Tax & NDR	2003	2	30	0	30
Creditor Payments	2004	2	25	0	25
Debtor Accounts	2004	2	20	0	20
Unified Benefits System	2004	2	30	0	30
Housing Rents	2005	2	20	0	20
General Ledger Operations	2005	2	25	0	25
Payroll	2004	2	30	0	30
Treasury management	2005	2	20	0	20
Tendering Procedures	2004	1	30	0	30
Following Public Pound Voluntary Organisations	2005	2	20	0	20
STARTED					
SECTION TOTAL			440	70	370
NON- FINANCIAL AUDITS					
COMPLETE					
Council Wide Corporate Governance	2004	1	30	25	5
STARTED					
Council Wide Pls	2004	1	60	44	16
NOT STARTED					
Chief Executives Unit - Best Value	2004	1	30	0	30
Corporate Services - ICT - Security	NEW	2	25	0	25
Community Services - Care Services	NEW	2	30	0	30
Community Services - NPDO Contract Monitoring	2003	1	30	0	30
Development Services Transport & Infrastructure	NEW	1	30	0	30
All Depts - Partnership Working	2004	1	30	0	30
All Depts - Strategic Asset Management	2004	1	30	0	30
All Depts - Property asset Management	NEW	1	30	0	30
All Depts - Recruitment & Retention of Staff	NEW	2	25	0	25
All Depts - Business Continuity Planning	NEW	1	30	0	30
All Depts - New Legislation	NEW	1	30	0	30
Section Total			410	69	341
TOTAL DIRECT AUDIT DAYS			850	139	711
SPECIAL INVESTIGATIONS CONTINGENCY					
Community Services	-	-	80	41	39
Section Total			80	41	39
OTHER AREAS					
Risk assessment, strategic plan, annual plans	-	-	20	0	20
Follow-up External & Internal Audit Recommendations	-	-	60	30	30
Section Total			80	30	50
TOTAL			1010	210	800