

APPENDIX 1

Assessment of audit days: 2005-2006 strategic plan

AUDIT WORK SCHEDULE AT 11TH NOVEMBER 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	20	5
Government & European Grants	2003	1	30	23	7
Purchasing	2004	2	25	29	-4
Cash & Income Banking	2004	2	30	25	5
Budgetary preparation & control (KPMG)	2005	1	20	15	5
Capital Accounting	2005	1	20	21	-1
Capital Contracts	2005	1	20	16	4
Contract Hire & Operating Leases	2003	2	20	17	3
Creditor Payments	2004	2	25	27	-2
Debtor Accounts	2004	2	20	15	5
Tendering Procedures	2004	1	30	23	7
STARTED					
Following Public Pound Voluntary Organisations	2005	2	20	2	18
Unified Benefits System	2004	2	30	2	28
Payroll	2004	2	30	3	28
NOT STARTED					
Council Tax & NDR	2003	2	30	0	30
Housing Rents	2005	2	20	0	20
General Ledger Operations	2005	2	25	0	25
Treasury management	2005	2	20	0	20
SECTION TOTAL			440	238	202
NON- FINANCIAL AUDITS					
COMPLETE					
Council Wide Corporate Governance	2004	1	30	26	4
Council Wide Pls	2004	1	60	56	4
Strategic Asset Management	2004	1	30	21	9
Property Asset Management	NEW	1	30	22	8
STARTED					
Community Services - Care Services	NEW	2	30	11	19
Development Services Transport & Infrastructure (KPMG/IA)	NEW	1	30	2	28
Corporate Services - ICT - Security (KPMG/IA)	NEW	2	25	2	23
NOT STARTED					
Chief Executives Unit - Best Value	2004	1	30	0	30
Community Services - NPDO Contract Monitoring (KPMG)	2003	1	30	0	30
Partnership Working	2004	1	30	0	30
Recruitment & Retention of Staff	NEW	2	25	0	25
Business Continuity Planning	NEW	1	30	0	30
New Legislation	NEW	1	30	0	30
Section Total			410	140	270
TOTAL DIRECT AUDIT DAYS			850	379	471
SPECIAL INVESTIGATIONS CONTINGENCY					
Community Services	-	-	80	41	39
Section Total			80	41	39
OTHER AREAS					
Risk assessment, strategic plan, annual plans	-	-	20	10	10
Follow-up External & Internal Audit Recommendations	-	-	60	52	8
Section Total			80	62	18
TOTAL			1010	482	528