

## APPENDIX 1

### Assessment of audit days: 2005-2006 strategic plan

AUDIT WORK SCHEDULE AT 24th FEBRUARY 2005	Year Last Audited	Risk Ranking	Estimated Audit Days 2005-2006	Expended Audit Days 2005 - 2006	Balance
<b>CORE FINANCIAL SYSTEMS</b>					
<b>COMPLETE</b>					
Stock taking	2005	2	25	20	5
Government & European Grants	2003	1	30	26	4
Purchasing	2004	2	25	29	-4
Cash & Income Banking	2004	2	30	31	-1
Budgetary preparation & control (KPMG)	2005	1	20	20	0
Capital Accounting	2005	1	20	22	-2
Capital Contracts	2005	1	20	21	-1
Contract Hire & Operating Leases	2003	2	20	23	-3
Creditor Payments	2004	2	25	28	-3
Debtor Accounts	2004	2	20	23	-3
Tendering Procedures	2004	1	30	30	0
Unified Benefits System	2004	2	30	24	6
Council Tax & NDR	2003	2	30	27	3
Housing Rents	2005	2	20	18	2
Treasury management	2005	2	20	16	4
Payroll	2004	2	30	21	9
General Ledger Operations	2005	2	25	23	2
<b>STARTED</b>					
Following Public Pound Voluntary Organisations	2005	2	20	8	12
<b>SECTION TOTAL</b>			<b>440</b>	<b>410</b>	<b>30</b>
<b>NON- FINANCIAL AUDITS</b>					
<b>COMPLETE</b>					
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
Community Services - Care Services	NEW	2	30	32	-2
Business Continuity Planning	NEW	1	30	24	6
Community Services Transportation	NEW	1	30	26	4
<b>STARTED</b>					
Corporate Services - ICT - Security (KPMG/IA)	NEW	2	25	7	19
Chief Executives Unit - Best Value	2004	1	30	4	26
Community Services - NPDO Contract Monitoring (KPMG/IA)	2003	1	30	2	28
Partnership Working	2004	1	30	3	27
Recruitment & Retention of Staff	NEW	2	25	5	20
New Legislation	NEW	1	30	2	28
<b>Section Total</b>			<b>410</b>	<b>230</b>	<b>180</b>
<b>TOTAL DIRECT AUDIT DAYS</b>			<b>850</b>	<b>640</b>	<b>210</b>
<b>SPECIAL INVESTIGATIONS CONTINGENCY</b>					
Community Services	-	-	80	43	36
Operational Services	-	-	-	1	-
<b>Section Total</b>			<b>80</b>	<b>44</b>	<b>36</b>
<b>OTHER AREAS</b>					
Risk assessment, strategic plan, annual plans	-	-	20	21	-1
Follow-up External & Internal Audit Recommendations	-	-	60	68	-8
<b>Section Total</b>			<b>80</b>	<b>88</b>	<b>-8</b>
<b>TOTAL</b>			<b>1010</b>	<b>772</b>	<b>238</b>