

**APPENDIX 1**

**Assessment of audit days: 2006-2007 strategic plan**

AUDIT WORK SCHEDULE As at the 3rd of November 2006	Last audited	Risk ranking	Original Estimated Audit Days 2006-07	Revised Estimated Audit Days 2006-07	Actual Audit Days 2006-07	Balance
<b>Core financial systems</b>						
<b>Complete</b>						
Cash Income and Banking	2005-06	2	30	30	27	3
Contract Hire and Operating Leases	2005-06	2	20	20	20	0
Stocktaking	2005-06	2	25	25	25	0
Debtor Accounts	2005-06	2	20	20	20	0
Council Tax and Non-Domestic Rates	2005-06	2	30	30	25	5
Government & European Grants	2005-06	1	30	30	22	8
Car Allowances	2004-05	2	20	20	16	4
<b>Started</b>						
e - Procurement/Purchasing/Creditors	2005-06	2	50	50	25	25
Unified Benefits System	2005-06	2	30	30	0	30
Treasury Management	2005-06	2	20	20	6	14
Tendering Procedures	2005-06	1	30	30	5	25
<b>Not Started</b>						
Budgetary preparation and control	2005-06	1	20	20	0	20
Capital Accounting	2005-06	1	20	20	0	20
Capital Contracts	2005-06	1	20	20	0	20
General Ledger Operations	2005-06	2	25	25	0	25
Payroll	2005-06	2	30	30	0	30
Payments to Voluntary Bodies (Following the Public Pound	2005-06	2	20	20	0	20
<b>Section Total</b>			<b>440</b>	<b>440</b>	<b>191</b>	<b>249</b>
<b>Non-financial Audits</b>						
<b>Complete</b>						
All Depts - Business Continuity Planning	2005-06	1	30	20	21	-1
All Depts - Corporate Governance	2005-06	1	30	30	30	0
Performance Indicators	2005-06	1	50	50	50	0
Community Services - HMle	2004-05	1	20	20	16	4
Corporate Services - Risk Management Register	2004-05	3	25	20	20	0
New Legislation	2005-06	1	30	20	19	1
<b>Started</b>						
Chief Executives Unit - Policy & Strategy - Best Value	2005-06	1	30	145	33	112
Corporate Services - ICT - Applications	New	2	25	25	6	19
Development Services - Partnership Project Funding	New	1	30	20	0	20
All Depts - Strategic/Property Asset Management/Now Combined	2005-06	1	30	30	8	22
All Depts - Property Asset Management/ Combined See Above	2005-06	1	30	0	0	0
<b>Not Started</b>						
Community Services - Care Services	2005-06	2	30	20	0	20
Community Services - NPDO - Contract Monitoring	2005-06	1	30	20	0	20
Community Services - Transportation	2005-06	1	30	20	0	20
Operational Services - Amenity & Roads Services	2002-03	3	30	20	0	20
All Depts - Partnership Working	2005-06	1	30	20	0	20
<b>Section Total</b>			<b>480</b>	<b>480</b>	<b>202</b>	<b>278</b>
<b>Actual Direct Audit Time</b>			<b>920</b>	<b>920</b>	<b>394</b>	<b>526</b>
<b>Special investigations contingency</b>						
Community Services		-	80	80	12	53
Chief Executive's Unit		-			15	
<b>Section Total</b>			<b>80</b>	<b>80</b>	<b>27</b>	<b>53</b>
<b>Other Areas</b>						
Follow-up External & Internal Audit Management Letter Point:			60	60	28	32
Risk Assessment, Strategic Plan, Annual Plans			20	20	0	20
<b>Section Total</b>			<b>80</b>	<b>80</b>	<b>28</b>	<b>52</b>
<b>TOTAL</b>			<b>1080</b>	<b>1080</b>	<b>449</b>	<b>632</b>