

**APPENDIX 1**

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

<b>AUDIT WORK SCHEDULE as at 2nd of MARCH 2007</b>	<b>Last audited</b>	<b>Risk ranking</b>	<b>Original Estimated Audit Days 2006-07</b>	<b>Revised Estimated Audit Days 2006-07</b>	<b>Actual Audit Days 2006-07</b>	<b>Balance</b>
<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	28	2
Car Allowances	2004-05	2	20	20	17	3
Treasury Management	2005-06	2	20	20	19	1
Capital Contracts	2005-06	1	20	20	15	6
Unified Benefits System	2005-06	2	30	30	10	20
Purchasing/Creditors	2005-06	2	50	50	26	24
Tendering Procedures	2005-06	1	30	30	23	7
<b>Started</b>						
Capital Accounting	2005-06	1	20	20	6	14
Budgetary preparation and control - KPMG	2005-06	1	20	20	1	19
General Ledger Operations	2005-06	2	25	25	3	22
Payroll	2005-06	2	30	30	5	25
<b>Deferred</b>						
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>271</b>	<b>169</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
All Depts - Strategic Asset Management*	2005-06	1	30	30	21	9
All Depts - Property Asset Management - <i>Combined see above*</i>	2005-06	1	30	0	0	0
Community Services - Education Services	2005-06	2	30	20	17	3
Chief Executives Unit - Policy & Strategy - Best Value	2005-06	1	30	145	97	48
Corporate Services - ICT - Applications	New	2	25	25	30	-5
<b>Started</b>						
Development Services - Partnership Project Funding	New	1	30	20	4	16
Community Services - NPDO - Contract Monitoring - KPMG	2005-06	1	30	20	1	19
Community Services - Transportation	2005-06	1	30	20	2	18
All Depts - Partnership Working	2005-06	1	30	20	2	18
Operational Services - Amenity & Roads Services	2002-03	3	30	20	2	18
<b>Section Total</b>			<b>480</b>	<b>480</b>	<b>332</b>	<b>148</b>
<b>Actual Direct Audit Time</b>			<b>920</b>	<b>920</b>	<b>603</b>	<b>317</b>
<b>Special investigations contingency</b>						
Community Services			80	80	11	46
Chief Executive's Unit					23	
<b>Section Total</b>			<b>80</b>	<b>80</b>	<b>34</b>	<b>46</b>
<b>Other Areas</b>						
Follow-up External & Internal Audit Management Letter Points			60	60	40	20
Risk Assessment, Strategic Plan, Annual Plans			20	20	0	20
<b>Section Total</b>			<b>80</b>	<b>80</b>	<b>40</b>	<b>40</b>
<b>TOTAL</b>			<b>1080</b>	<b>1080</b>	<b>677</b>	<b>403</b>