

APPENDIX 1

Assessment of audit days: 2007-2008 strategic audit plan

AUDIT WORK SCHEDULE As at 23rd August 2007	Last audited	Risk ranking	Original Estimated Audit Days 2007-08	Revised Estimated Audit Days 2007- 08	Actual Audit Days 2007-08	Balance
Core financial systems						
Complete						
Government & European Grants	2006-07	1	30	30	17	13
Stocktaking	2006-07	2	25	25	13	12
Payments to Voluntary Bodies (Following the Public Pound)	2005-06	2	20	20	19	1
Payroll	2006-07	2	30	30	19	11
Contract Hire and Operating Leases	2006-07	2	20	20	14	6
Started						
Council Tax and Non-Domestic Rates	2006-07	2	30	30	5	26
Car Allowances	2006-07	2	20	20	5	15
Creditor Payments	2006-07	2	25	25	2	23
Purchasing IT e-Procurement/Pecos	2006-07	2	25	25	1	24
Not Started						
Capital Accounting	2006-07	1	20	20	0	20
Capital Contracts	2006-07	1	20	20	0	20
Tendering Procedures	2006-07	1	30	30	0	30
Budgetary preparation and control	2006-07	1	20	20	0	20
General Ledger Operations	2006-07	2	25	25	0	25
Cash Income and Banking	2006-07	2	30	30	0	30
Debtor Accounts	2006-07	2	20	20	0	20
Treasury Management	2006-07	2	20	20	0	20
Unified Benefits System	2006-07	2	30	30	0	30
Section Total			440	440	96	344
Non-financial Audits						
Complete						
All Depts - Corporate Governance	2006-07	1	20	20	15	5
All Depts - Performance Indicators	2006-07	1	50	50	49	1
Community Services - School & Public Transportation	2006-07	1	20	20	19	1
Started						
All Depts - Business Continuity Planning	2006-07	1	20	20	3	17
Development Services - Partnership Project Funding	2006-07	1	20	20	1	19
Community Services - Disclosure Scotland	2006-07	2	20	20	9	11
Corporate Services - Risk Management Register	2006-07	3	20	20	1	19
Not Started						
Chief Executives Unit - Policy & Strategy - Best Value	2006-07	1	145	145	0	145
New Legislation	2006-07	1	20	20	0	20
All Depts - Strategic Asset Management	2006-07	1	30	30	0	30
Community Services - Social Work	2006-07	1	20	20	0	20
Community Services - NPDO - Contract Monitoring	2006-07	1	30	30	0	30
All Depts - Partnership Working	2006-07	1	20	20	0	20
Corporate Services - ICT - Applications	2006-07	2	25	25	0	25
Operational Services - Amenity & Roads Services	2002-03	3	20	20	0	20
Section Total			480	480	97	383
Actual Direct Audit Time			920	920	192	728
Special investigations contingency						
Council Wide	-	-	80	80	7	40
Chief Executive's Unit					11	
Community Services					4	
Development Services					5	
Operational Services					13	
Section Total			80	80	40	40
Other Areas						
Follow-up External & Internal Audit Management Letter Points			60	60	22	38
Risk Assessment, Strategic Plan, Annual Plans			20	20	0	20
Section Total			80	80	22	58
TOTAL			1080	1080	254	826