

APPENDIX 1

Assessment of audit days: 2007-2008 strategic plan

AUDIT WORK SCHEDULE As at 16th November 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	24	-4
Payroll	2006-07	2	30	30	19	11
Contract Hire and Operating Leases	2006-07	2	20	20	17	3
Council Tax and Non-Domestic Rates	2006-07	2	30	30	25	5
Creditor Payments	2006-07	2	25	25	25	0
Started						
Car Allowances	2006-07	2	20	20	5	15
General Ledger Operations	2006-07	2	25	25	1	24
Purchasing IT e-Procurement/Pecos	2006-07	2	25	25	8	17
Capital Accounting	2006-07	1	20	0	0	0
Capital Contracts	2006-07	1	20	0	0	0
Tendering Procedures	2006-07	1	30	0	0	0
Treasury Management	2006-07	2	20	0	0	0
Major Capital Review	2006-07	1 & 2	0	120	39	81
Not Started						
Budgetary Preparation and Control	2006-07	1	20	20	0	20
Cash Income and Banking	2006-07	2	30	30	0	30
Debtor Accounts	2006-07	2	20	20	0	20
Unified Benefits System	2006-07	2	30	30	0	30
Section Total			440	470	194	276
Non-financial Audits						
Complete						
All Depts - Corporate Governance	2006-07	1	20	20	15	5
All Depts - Performance Indicators	2006-07	1	50	50	52	-2
Community Services - School & Public Transportation	2006-07	1	20	20	19	1
Community Services - Disclosure Scotland	2006-07	2	20	20	22	-2
Community Services - Legislative Compliance	2006-07	1	20	20	18	2
Operational Services - Roads and Amenity Services - Waste Mngt..	2002-03	3	20	20	19	1
Started						
All Depts - Business Continuity Planning	2006-07	1	20	20	9	11
Development Services - Partnership Project Funding	2006-07	1	20	20	1	19
Corporate Services - Risk Management Register	2006-07	3	20	20	1	19
All Depts - Strategic Asset Management	2006-07	1	30	0	0	0
Community Services - Social Work	2006-07	1	20	20	2	18
Community Services - NPDO - Contract Monitoring	2006-07	1	30	30	25	5
All Depts - Partnership Working	2006-07	1	20	20	8	12
Corporate Services - ICT - Applications	2006-07	2	25	25	5	20
Not Started						
Chief Executives Unit - Policy & Strategy - Best Value	2006-07	1	145	145	0	145
Section Total			480	450	195	255
Actual Direct Audit Time			920	920	389	531
Special investigations contingency			80	80	7	10
Council Wide					7	
Chief Executive's Unit					34	
Community Services					4	
Development Services					12	
Operational Services					13	
Section Total			80	80	70	10
Other Areas						
Follow-up External & Internal Audit Management Letter Points			60	60	31	29
Risk Assessment, Strategic Plan, Annual Plans			20	20	0	20
Section Total			80	80	31	49
TOTAL			1080	1080	490	590