## APPENDIX 1

## Assessment of audit days: 2007-2008 strategic plan

Complete   Complete	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						
Payments   Colorating   Color	Government & European Grants	2006-07				17	13
	Stocktaking						
Contract He and Operating Leases   2006-07   2   20   20   17   3   20   20   17   3   20   20   17   3   20   20   25   5   5   5   5   5   5   5   5							
Double   Tax and Non-Dumestic Rates   2006-07   2   30   30   25   5   5   5   5   5   5   5   5							
Started   2006-07   2   20   20   5   15   15   15   15   15   15   15	Council Tax and Non-Domestic Rates		2				
2006-07   2   20   20   5   15	Creditor Payments	2006-07	2	25	25	25	0
Section   Ledger Operations   2006-07   2   25   25   1   24	Started						
Purchasing   Te-Procurement/Peose   2006-07   2   25   25   8   17							
	General Ledger Operations  Purchasing IT a Procurement/Pages						
Dept							
Version   Vers	Capital Contracts						
Section Total   Section   Section	Tendering Procedures						
Vol Started         Judgetary Preparation and Control         2006-07         1         20         20         0         20           Sach Income and Banking         2006-07         2         30         30         0         30           Section Total         2006-07         2         20         20         0         0         20           Section Total         440         470         194         276         276         20							
Sudgelary Preparation and Control   2006-07   1   20   20   0   30   30   30   30   30	Major Capital Review	2006-07	1 & 2	U	120	39	81
208-in Fig.	Not Started	2000.07	4	20	20	6	00
2006-07   2   20   20   0   20   20   20   20							
Author   A							
Non-financial Audits   Section Total   Section Secti	Unified Benefits System						
Note   Complete   Co	Section Total			440	470	194	276
Note   Complete   Co	Non-financial Audits						
Nil Depts - Corporate Governance   2006-07   1   20   20   15   5   5   10   10   10   10   10							
All Depts - Performance Indicators   2006-07   1   50   50   52   -2	Complete						_
Community Services - School & Public Transportation   2006-07   1   20   20   19   1							
Community Services - Disclosure Scotland   2006-07   2   20   20   22   -2   -2   -2   -2							
Started	Community Services - Disclosure Scotland						
Started   Star	Community Services - Legislative Compliance						
Not Started   Section Total   Albert Strategy - Best Value   2006-07   1   20   20   9   11	Operational Services - Roads and Amenity Services - Waste Mngt	2002-03	3	20	20	19	1
Development Services - Partnership Project Funding   2006-07   1   20   20   1   19	Started						
Corporate Services - Risk Management Register   2006-07   3   20   20   1   19   19   19   19   19   19   19							
All Deptis - Strategic - Asset Management   2006-07   1   30   0   0   0   0   0   0   0   0							
Community Services - Social Work   2006-07   1   20   20   2   18							
All Depts - Partnership Working 2006-07 1 20 20 8 12 Corporate Services - ICT - Applications 2006-07 2 25 25 5 20 20	Community Services - Social Work						
Not Started   Chief Executives Unit - Policy & Strategy - Best Value   2006-07   1   145   145   0   145	Community Services - NPDO - Contract Monitoring						
Not Started   Chief Executives Unit - Policy & Strategy - Best Value   2006-07   1   145   145   0   145							
Chief Executives Unit - Policy & Strategy - Best Value   2006-07   1   145   145   0   145	Corporate Services - ICT - Applications	2006-07	2	25	25	5	20
Section Total   480   450   195   255	Not Started Chief Everything Unit - Delicy & Strategy - Boot Value	2006.07	1	145	145	0	145
Actual Direct Audit Time    920   920   389   531	Office Executives Office Folicy & Strategy - Dest Value	2000-07	'				
Special investigations contingency 80 80	Section Total			480	450	195	255
Council Wide	Actual Direct Audit Time			920	920	389	531
Section Total   Services   Section Total   S	Special investigations contingency	-	-	80	80		10
A   A   A   A   A   A   A   A   A   A	Council Wide						
12   13   15   15   15   15   15   15   15							
13   15   15   15   15   15   15   15							
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	Operational Services						
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	Section Total			80	80		10
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	Other Areas						
Section Total 80 80 31 49	Follow-up External & Internal Audit Management Letter Points						
·	Risk Assessment, Strategic Plan, Annual Plans						
OTAL   1080   490   590	Section Total			80	80	31	49
	TOTAL			1080	1080	490	590