

APPENDIX 1

Assessment of audit days: 2007-2008 strategic plan

AUDIT WORK SCHEDULE As at the 1st of February 2008	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
General Ledger Operations	2006-07	2	25	25	20	5
Purchasing IT e-Procurement/Pecos	2006-07	2	25	25	20	5
Started						
Car Allowances	2006-07	2	20	20	5	15
Major Capital Audit	2006-07	1	120	120	112	8
Unified Benefits System	2006-07	2	30	30	19	11
Cash Income and Banking	2006-07	2	30	30	8	22
Not Started						
Budgetary preparation and control	2006-07	1	20	20	0	20
Debtor Accounts	2006-07	2	20	20	0	20
Section Total			470	470	324	146
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 & Amenity Services - Waste Mgt	2002-03	3	20	20	19	1
Community Services - NPDO - Contract Monitoring	2006-07	1	30	30	65	-35
Corporate Services - ICT - Applications	2006-07	2	25	25	22	3
Corporate Services - Risk Management Register	2006-07	3	20	20	18	2
All Depts - Community Planning Partnership Working	2006-07	1	20	20	17	3
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
Community Services - Social Work	2006-07	1	20	20	8	12
Not Started						
Chief Executives Unit - Policy & Strategy - Best Value	2006-07	1	145	100	0	100
Section Total			450	405	285	120
Actual Direct Audit Time			920	875	609	266
Special investigations contingency						
Council Wide			80	125	7	23
Chief Executive's Unit					59	
Community Services					4	
Development Services					12	
Operational Services					20	
Section Total			80	125	102	23
Other Areas						
Follow-up External & Internal Audit Management Letter Points			60	60	36	24
Risk Assessment, Strategic Plan, Annual Plans			20	20	10	10
Section Total			80	80	47	33
TOTAL			1080	1080	757	323