

APPENDIX 1

Assessment of audit days: 2008-2009 strategic plan

AUDIT WORK SCHEDULE	Last audited	Risk ranking	Original Estimated Audit Days 2008-09	Revised Estimated Audit Days 2008-09	Actual Audit Days 2008-09	Balance
Core financial systems						
Complete						
Creditor Payments	2007	2	15	15	9	6
Tendering Procedures	2007	1	15	15	18	-3
Started						
Government & European Grants	2007	1	35	35	23	12
Stocktaking/ Work in Progress	2007	2	25	25	18	7
Cash Income and Banking	2007	2	40	40	5	35
Car Allowances	2007	2	15	15	7	8
Not Started						
Budgetary preparation and control	2007	1	15	15	0	15
Capital Accounting	2007	1	15	15	0	15
Capital Contracts	2007	1	15	15	0	15
Contract Hire and Operating Leases	2007	2	15	15	0	15
Council Tax and Non-Domestic Rates	2007	2	40	40	0	40
Debtor Accounts	2007	2	15	15	0	15
Purchasing	2007	2	15	15	0	15
Unified Benefits System	2007	2	40	40	0	40
Asset Management	2007	1	40	40	0	40
General Ledger Operations	2007	2	15	15	0	15
Payroll	2007	2	40	40	0	40
Treasury Management	2007	2	15	15	0	15
Payments to Voluntary Bodies (Following the Public Pound)	2007	2	15	15	0	15
Section Total			440	440	80	360
Non-financial Audits						
Started						
Procurement for Fleet	2005	1	30	30	2	28
Corporate Governance ICS	2007	1	30	30	16	14
Performance Indicators/Single Outcome Agreement	2007	1	52	52	35	17
Health & Safety	-	1	30	30	4	26
Not Started						
Policy & Strategy - Best Value	2006	1	30	30	0	30
Stress Management Exercise	-	?	30	30	0	30
Pre-School Education Provision	-	1	30	30	0	30
SW Commissioning & Contracting	-	2	30	30	0	30
Transport & Infrastructure Grant Funding	2007	1	30	30	0	30
Payroll Processes for Catering	-	2	30	30	0	30
Department Risk Plan Testing	-	1	30	30	0	30
Recruitment and Retention of Staff	2006	1	20	20	0	20
Computer Audit	2007	2	28	28	0	28
Department Business Continuity Plan Testing	2007	1	30	30	0	30
New Legislation	2007	1	30	30	0	30
Section Total			460	460	57	403
Actual Direct Audit Time			900	900	137	763
Special investigations contingency						
Council Wide			100	100		100
Chief Executive's Unit						
Community Services						
Corporate Services						
Development Services						
Operational Services						
Section Total			100	100	0	100
Other Areas						
Follow-up External & Internal Audit Management Letter Points			85	85	30	55
Risk Assessment, Strategic Plan, Annual Plans			20	20	7	13
Section Total			105	105	37	68
TOTAL			1105	1105	175	930