

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
Stocktaking/ Work in Progress	2007	2	25	25	18	7
Treasury Management	2007	2	15	15	14	1
Government & European Grants	2007	1	35	35	29	6
Car Allowances	2007	2	15	15	18	-3
Purchasing	2007	2	15	15	13	2
Cash Income and Banking	2007	2	40	40	30	10
Capital Accounting	2007	1	15	15	11	4
Council Tax and Non-Domestic Rates	2007	2	40	40	40	0
Debtor Accounts	2007	2	15	15	14	2
Payments to Voluntary Bodies (Following the Public Pound)	2007	2	15	15	16	-1
Started						
General Ledger Operations	2007	2	15	15	8	7
Asset Management	2007	1	40	40	4	36
Budgetary preparation and control - Assigned to KPMG LLP	2007	1	15	15	2	13
Capital Contracts - Assigned to KPMG LLP	2007	1	15	15	2	13
Contract Hire and Operating Leases	2007	2	15	15	1	14
Unified Benefits System	2007	2	40	40	20	20
Payroll	2007	2	40	40	27	13
Section Total			440	440	293	147
Non-financial Audits						
Complete						
Performance Indicators/Single Outcome Agreement	2007	1	52	52	36	16
Corporate Governance ICS	2007	1	30	30	28	2
Health & Safety	-	1	30	30	30	0
Procurement for Fleet	2005	1	30	30	29	1
Procurement Processes for Catering	-	2	30	30	34	-4
Recruitment and Retention of Staff	2006	1	20	20	31	-11
Stress Management Exercise	-	1	30	30	29	1
New Legislation	2007	1	30	30	26	4
Started						
Computer Audit - Assigned to KPMG LLP	2007	2	28	15	2	13
Pre-School Education Provision	-	1	30	30	1	29
SW Commissioning & Contracting	-	2	30	30	2	29
Parking Income	2007	1	30	30	12	18
Department Risk Plan Testing - Assigned to KPMG LLP	-	1	30	15	1	14
Department Business Continuity Plan Testing	2007	1	30	30	1	29
Not Started						
Policy & Strategy - Best Value	2006	1	30	30	0	30
Section Total			460	432	260	172
Actual Direct Audit Time			900	872	553	319
Special investigations contingency						
Council Wide			100	100		99
Chief Executive's Unit					1	
Community Services						
Corporate Services						
Development Services						
Operational Services						
Section Total			100	100	1	99
Other Areas						
Follow-up External & Internal Audit Management Letter Points			85	85	52	33
Risk Assessment, Strategic Plan, Annual Plans			20	20	10	10
Section Total			105	105	62	43
TOTAL			1105	1077	616	461