

APPENDIX 1

Assessment of audit days: 2009-2010 strategic plan

AUDIT WORK SCHEDULE	Last audited	Risk ranking	Original Estimated Audit Days 2009-10	Revised Estimated Audit Days 2009-10	Actual Audit Days 2009-10	Balance
Core financial systems						
Complete						
Stocktaking/ Work in Progress	2008	2	25	25	13	12
Council Tax and Non-Domestic Rates	2008	2	15	15	9	6
Government & European Grants	2008	1	35	35	8	27
Tendering Procedures	2008	1	15	15	9	6
Started						
Car Allowances	2008	2	40	40	17	23
Debtor Accounts	2008	2	15	15	4	12
Unified Benefits System	2008	2	15	15	14	1
Not Started						
Creditor Payments	2008	2	40	40	0	40
Treasury Management	2008	2	15	15	0	15
Purchasing	2008	2	15	15	0	15
Cash Income and Banking	2008	2	15	15	0	15
Capital Accounting	2008	1	15	15	0	15
Payments to Voluntary Bodies (Following the Public Pound)	2008	2	40	40	0	40
General Ledger Operations	2008	2	15	15	0	15
Asset Management	2008	1	15	15	0	15
Budgetary preparation and control	2008	1	40	40	0	40
Capital Contracts	2008	1	15	15	0	15
Contract Hire and Operating Leases	2008	2	40	40	0	40
Payroll	2008	2	15	15	0	15
Section Total			440	440	74	366
Non-financial Audits						
Complete						
Corporate Services - Business Continuity Management	-	1	30	30	25	5
Operational Services - Stock Control, Leisure systems	-	2	30	30	35	-5
Started						
Operational Services - Payroll Processes for Catering	-	1	30	30	5	25
Corporate Governance ICS	2008	1	30	30	54	-24
Performance Indicators/Single Outcome Agreement	2008	1	86	86	47	39
Not Started						
Department Business Continuity Plan Testing	2008	1	30	30	0	30
Chief Executive's - Single Outcome Agreement	-	1	30	30	0	30
Community Services - Foster Care Services	-	2	30	30	0	30
Community Services - Adult Services Assessment & Care Management Processes	-	1	30	30	0	30
Corporate Services - Information Computer Technology (ICT) - Applications	2008	2	28	30	0	30
Development Services - Partnership Project Funding	2007	3	30	30	0	30
Department Risk Plan Testing	2008	1	30	30	0	30
Review of HR Activities	2008	1	20	20	0	20
Computer Audit	2008	2	30	28	0	28
New Legislation	2008	1	30	30	0	30
Section Total			494	494	167	327
Actual Direct Audit Time			934	934	241	693
Special investigations contingency			100	100		90
Council Wide						
Chief Executive's Unit						
Community Services						
Corporate Services						
Development Services						
Operational Services - Report issued on Port Askaig Development					10	
Section Total			100	100	10	90
Other Areas						
Follow-up External & Internal Audit Management Letter Points			77	77	19	58
Risk Assessment, Strategic Plan, Annual Plans			20	20		20
Section Total			97	97	19	78
TOTAL			1131	1131	271	860