

Appendix 1

Assessment of audit days: 2002-2003 strategic plan

AUDIT WORK	Last audited	Risk ranking 2002 - 03	Original Estimated Audit Days 2002-03	Revised Estimated Audit Days 2002-03	Actual Audit Days 2002-03	Out Come Days for Internal Audit
<b>Core financial systems</b>						
Budgetary preparation and control	-	1	20	20		20
Capital accounting/Fixed Asset Management	-	2	20	20	23	-3
Cash and income banking	2000/01	2	20	20	26	-6
Council tax and non-domestic rates	2000/01	2	30	30	24	6
Creditor payments	2001/02	2	30	30		30
Debtor accounts	2001/02	1	20	20		20
Purchases of equipment and materials	2001/02	2	20	20	5	15
Unified benefits system	2001/02	2	50	50	20	30
Housing rents	2001/02	1	20	20	3	17
General ledger operations	2001/02	2	20	20		20
Government grants	-	1	20	20		20
Payroll	2000/01	3	42	42	4	38
Purchase ordering and certification	2000/01	3	30	30		30
Treasury management	-	2	20	20	3	17
Stock taking	2001/02	-	15	15	20	-5
IT / MIS strategy and controls KPMG	2001/02	-	30	30	15	15
<b>Subtotal core financial systems</b>			<b>407</b>	<b>407</b>	<b>143</b>	<b>264</b>
<b>Section Total</b>			<b>407</b>	<b>407</b>	<b>143</b>	<b>264</b>
<b>Non-financial systems / Best Value / VFM</b>						
Transportation and property	-	2, 8	20	20		20
DLO's	-	1	20	20	21	-1
Best Value reviews	-	-	30	30	10	20
Performance Indicators	2001/02	-	70	70	84	-14
Performance indicators (PMP)	-	-	33	33	28	5
Corporate governance compliance / risk	-	-	30	30		30
<b>Subtotal non-financial</b>			<b>203</b>	<b>203</b>	<b>143</b>	<b>60</b>
<b>Section Total</b>			<b>203</b>	<b>203</b>	<b>143</b>	<b>60</b>
<b>Actual Direct Audit Time</b>			<b>610</b>	<b>610</b>	<b>286</b>	<b>324</b>
<b>Special investigations contingency</b>						
Capital Programme	-	-	115			115
Victoria Hall					2	-2
Housing					3	-3
Vehicle leasing – special investigation	2001/02	-			2	-2
Contractor Liquidation - DES					24	-24
Chief Execs					2	-2
Dunoon Pool					3	-3
Corporate Accounting					11	-11
Benefit Fraud					13	-13
<b>Section Total</b>			<b>115</b>	<b>115</b>	<b>88</b>	<b>27</b>
<b>Follow-up external audit management letter points</b>						
	-	-	20	20	21	-1
<b>Risk assessment, strategic plan, annual plans</b>						
	-	-	20	20	0	20
<b>Internal audit follow up</b>						
Parking Piers & Ferries Income	2001/02	-	40	40		40
Capital Accounting	2001/02	-			1	-1
Creditor Payments	2001/02	-			3	-3
<b>Section Total</b>			<b>40</b>		<b>5</b>	<b>35</b>
<b>POSSIBLE DEFERMENTS</b>						
<b>Core financial systems</b>						
1. Capital contracts	2001/02	3	30			
2. Tendering procedures	2001/02	3	20			
3. Car allowances	2001/02	3	20			
<b>Total</b>			<b>70</b>			
<b>Non-financial systems / Best Value / VFM</b>						
4. DSO's	-	4, 7, 9	35			
5. Education	-	3, 4, 11	40			
6. Development and environmental services	-	3, 6	20			
<b>Total</b>			<b>95</b>			
<b>Section Total</b>			<b>165</b>			
<b>Admin</b>					<b>75</b>	<b>-75</b>
<b>Total</b>			<b>970</b>	<b>805</b>	<b>475</b>	<b>330</b>