

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
<b>Core financial systems</b>				
Budgetary preparation and control	-	1	20	20
Capital accounting/Fixed Asset Management	-	2	20	20
Cash and income banking	2000/01	2	20	20
Council tax and non-domestic rates	2000/01	2	30	30
Creditor payments	2001/02	2	30	30
Debtor accounts	2001/02	1	20	20
Purchases of equipment and materials	2001/02	2	20	20
Unified benefits system	2001/02	2	50	50
Housing rents	2001/02	1	20	20
General ledger operations	2001/02	2	20	20
Government grants	-	1	20	20
Payroll	2000/01	3	42	42
Purchase ordering and certification	2000/01	3	30	30
Treasury management	-	2	20	20
IT / MIS strategy and controls KPMG	2001/02	-	30	30
Stock taking	2001/02	-	15	15
<b>Section Total</b>			<b>407</b>	<b>407</b>
<b>Non-financial systems / Best Value / VFM</b>				
Transportation and property	-	2, 8	20	20
DLO's	-	1	20	20
Best Value reviews	-	-	30	30
Performance Indicators	2001/02	-	70	70
Performance indicators (PMP)	-	-	33	33
Corporate governance compliance / risk	-	-	30	30
<b>Subtotal non-financial</b>			<b>203</b>	<b>203</b>
<b>Total Actual Direct Audit Time</b>			<b>610</b>	<b>610</b>
<b>Other Audit Time</b>				
<b>Special investigations contingency</b>			<b>115</b>	<b>115</b>
<b>Follow-up external audit management letter points</b>			<b>20</b>	<b>20</b>
<b>Risk assessment, strategic plan, annual plans</b>			<b>20</b>	<b>20</b>
<b>Internal audit follow up</b>			<b>40</b>	<b>40</b>
<b>Section Total</b>			<b>195</b>	<b>195</b>
<b>POSSIBLE CORE AUDIT DEFERMENTS</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>POSSIBLE NON CORE DEFERMENTS</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>Total</b>			<b>970</b>	<b>805</b>