

APPENDIX 2

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	14	11
Council Tax and Non-Domestic Rates	2008	2	15	15	10	5
Government & European Grants	2008	1	35	35	28	7
Tendering Procedures	2008	1	15	15	10	5
Treasury Management	2008	2	15	15	15	0
Debtor Accounts	2008	2	15	15	19	-4
Unified Benefits System	2008	2	15	15	21	-6
Purchasing/Creditors	2008	2	55	55	53	2
Car Allowances	2008	2	40	40	53	-13
Capital Accounting	2008	1	15	15	15	0
Capital Contracts	2008	1	15	15	15	0
Payroll	2008	2	15	15	15	0
Started						
Cash Income and Banking	2008	2	15	15	5	10
Asset Management	2008	1	15	15	1	14
Contract Hire and Operating Leases	2008	2	40	40	20	20
Payments to Voluntary Bodies (Following the Public Pound)	2008	2	40	40	1	39
General Ledger Operations	2008	2	15	15	3	12
Not Started						
Budgetary preparation and control	2008	1	40	40	0	40
Section Total			440	440	298	142
Non-financial Audits						
Complete						
Corporate Services - Business Continuity Management	-	1	30	30	25	5
Operational Services - Stock Control, Leisure systems	-	2	30	30	36	-6
Performance Indicators/Single Outcome Agreement	2008	1	86	86	53	33
Development Services - Partnership Project Funding	2007	3	30	30	15	15
Operational Services - Payroll Processes for Catering	-	1	30	30	9	21
Corporate Governance ICS	2008	1	30	30	25	5
Corporate Services - Information Computer Technology (ICT) - Applications	2008	2	28	28	20	8
Department Risk Plan Testing	2008	1	30	30	16	14
Started						
Chief Executive's - Single Outcome Agreement	-	1	30	30	14	16
New Legislation	2008	1	30	30	21	9
Computer Audit	2008	2	30	30	2	28
Review of HR Activities	2008	1	20	20	1	19
Department Business Continuity Plan Testing	2008	1	30	30	15	15
Not Started						
Community Services - Foster Care Services	-	2	30	30	0	30
Community Services - Adult Services Assessment & Care Management Processes	-	1	30	30	0	30
Section Total			494	494	252	242
Actual Direct Audit Time			934	934	550	384
Special investigations contingency						
Council Wide - NFI			100	100	70	0
Chief Executive's Unit - Performance Management					13	
Community Services - Carradale					6	
Corporate Services						
Development Services						
Operational Services - Report issued on Port Askaig Development					11	
Section Total			100	100	100	0
Other Areas						
Follow-up External & Internal Audit Management Letter Points			77	77	53	24
Risk Assessment, Strategic Plan, Annual Plans			20	20	10	10
Section Total			97	97	63	34
TOTAL			1131	1131	713	418