

## APPENDIX 1

## Assessment of audit days: 2010-2011 strategic plan

| AUDIT WORK SCHEDULE  | Last audited | Risk ranking | Original Estimated Audit Days 2010-11 | Revised Estimated Audit Days 2010-11 | Actual Audit Days 2010-11 | Balance     |
|--|--------------|--------------|---------------------------------------|--------------------------------------|---------------------------|-------------|
| <b>Core financial systems</b>                                |              |              |                                       |                                      |                           |             |
| <b>Complete</b>  |              |              |                                       |                                      |                           |             |
| (Major Capital) Contract Management                          | 2009/10      | 1            | 15                                    | 15                                   | 14                        | 1           |
| Stocktaking/ Work in Progress                                | 2009/10      | 2            | 15                                    | 15                                   | 12                        | 3           |
| <b>Started</b>   |              |              |                                       |                                      |                           |             |
| (Major Capital) Asset Management                             | 2009/10      | 1            | 25                                    | 25                                   | 4                         | 21          |
| Government & European Grants                                 | 2009/10      | 1            | 25                                    | 25                                   | 7                         | 19          |
| (Major Capital) Capital Accounting - Contract Procurement    | 2009/10      | 1            | 25                                    | 25                                   | 0                         | 25          |
| Council Tax and Non-Domestic Rates                           | 2009/10      | 2            | 15                                    | 15                                   | 0                         | 15          |
| Car Allowances   | 2009/10      | 2            | 15                                    | 15                                   | 0                         | 15          |
| <b>Not Started</b>   |              |              |                                       |                                      |                           |             |
| Budgetary Preparation and Control                            | 2009/10      | 1            | 15                                    | 15                                   | 0                         | 15          |
| Tendering Procedures   | 2009/10      | 1            | 25                                    | 25                                   | 0                         | 25          |
| (Major Capital) Treasury Management                          | 2009/10      | 1            | 25                                    | 25                                   | 0                         | 25          |
| Debtor Accounts  | 2009/10      | 2            | 25                                    | 25                                   | 0                         | 25          |
| Unified Benefits System                                      | 2009/10      | 2            | 25                                    | 25                                   | 0                         | 25          |
| Creditor Payments & Purchasing                               | 2009/10      | 2            | 40                                    | 40                                   | 0                         | 40          |
| Cash Income and Banking                                      | 2009/10      | 2            | 15                                    | 15                                   | 0                         | 15          |
| (Major Capital) Contract Hire and Operating Leases           | 2009/10      | 1            | 25                                    | 25                                   | 0                         | 25          |
| Payments to Voluntary Bodies (Following the Public Pound)    | 2009/10      | 2            | 15                                    | 15                                   | 0                         | 15          |
| General Ledger Operations                                    | 2009/10      | 2            | 15                                    | 15                                   | 0                         | 15          |
| Payroll  | 2009/10      | 2            | 15                                    | 15                                   | 0                         | 15          |
| <b>Section Total</b>   |              |              | <b>375</b>                            | <b>375</b>                           | <b>36</b>                 | <b>339</b>  |
| <b>Non-financial Audits</b>                                  |              |              |                                       |                                      |                           |             |
| <b>Started</b>   |              |              |                                       |                                      |                           |             |
| Corporate Governance Statement                               | 2009/10      | 1            | 30                                    | 30                                   | 11                        | 19          |
| Public Service Improvement Framework (PSIF)                  |              | 1            | 110                                   | 110                                  | 17                        | 93          |
| (PPMF) PLanning and Performance Management                   | 2009/10      | 1            | 75                                    | 75                                   | 0                         | 75          |
| (PPMF) Risk Management                                       | 2009/10      | 1            | 25                                    | 25                                   | 0                         | 25          |
| (BV2) Partnerships   | 2009/10      | 1            | 22                                    | 22                                   | 0                         | 22          |
| (BV2) HR Activities  | 2009/10      | 1            | 50                                    | 50                                   | 0                         | 50          |
| (BV2) ICT systems  | 2009/10      | 2            | 50                                    | 50                                   | 0                         | 50          |
| (BV2) Community Engagement                                   | 2009/10      | 1            | 20                                    | 20                                   | 0                         | 20          |
| (BV2) Sustainability   | 2009/10      | 2            | 15                                    | 15                                   | 0                         | 15          |
| (BV2) Equality   | 2009/10      | 1            | 20                                    | 20                                   | 0                         | 20          |
| (BV2) Procurement  | 2009/10      | 1            | 50                                    | 50                                   | 0                         | 50          |
| Public Performance Reporting(PPR) and SPIs/SOA               | 2009/10      | 1            | 80                                    | 80                                   | 0                         | 80          |
| New Legislation  | 2009/10      | 1            | 20                                    | 20                                   | 0                         | 20          |
| Business Continuity Plan Testing                             | 2009/10      | 1            | 20                                    | 20                                   | 0                         | 20          |
| <b>Section Total</b>   |              |              | <b>587</b>                            | <b>587</b>                           | <b>28</b>                 | <b>559</b>  |
| <b>Actual Direct Audit Time</b>                              |              |              | <b>962</b>                            | <b>962</b>                           | <b>65</b>                 | <b>898</b>  |
| <b>Special investigations contingency</b>                    |              |              |                                       |                                      |                           |             |
| Council Wide   |              |              | 100                                   | 100                                  |                           | 98          |
| Chief Executive's Unit                                       |              |              |                                       |                                      |                           |             |
| Community Services   |              |              |                                       |                                      |                           |             |
| Customer Services  |              |              |                                       |                                      |                           |             |
| Development & Infrastructure Services                        |              |              |                                       |                                      |                           |             |
| NFI  |              |              |                                       |                                      | 2                         |             |
| <b>Section Total</b>   |              |              | <b>100</b>                            | <b>100</b>                           | <b>2</b>                  | <b>98</b>   |
| <b>Other Areas</b>   |              |              |                                       |                                      |                           |             |
| Follow-up External & Internal Audit Management Letter Points |              |              | 77                                    | 77                                   | 16                        | 61          |
| Risk Assessment, Strategic Plan, Annual Plans                |              |              | 20                                    | 20                                   | 0                         | 20          |
| <b>Section Total</b>   |              |              | <b>97</b>                             | <b>97</b>                            | <b>16</b>                 | <b>81</b>   |
| <b>TOTAL</b>   |              |              | <b>1159</b>                           | <b>1159</b>                          | <b>82</b>                 | <b>1077</b> |