

APPENDIX 1

Assessment of audit days: 2010-2011 strategic plan

AUDIT WORK SCHEDULE 20 August 2010	Last audited	Risk ranking	Original Estimated Audit Days 2010-11	Revised Estimated Audit Days 2010-11	Actual Audit Days 2010-11	Balance
Core financial systems						
Complete						
(Major Capital) Contract Management	2009/10	1	15	15	15	0
Stocktaking/ Work in Progress	2009/10	2	15	15	24	-9
Council Tax and Non-Domestic Rates	2009/10	2	15	15	12	3
Government & European Grants	2009/10	1	25	25	24	1
(Major Capital) Capital Accounting - Contract Procurement	2009/10	1	25	25	25	0
Started						
(Major Capital) Asset Management	2009/10	1	25	25	10	15
Car Allowances	2009/10	2	15	15	5	10
Tendering Procedures	2009/10	1	25	25	9	16
Cash Income and Banking	2009/10	2	15	15	1	14
Debtor Accounts	2009/10	2	25	25	2	23
Not Started						
Budgetary Preparation and Control	2009/10	1	15	15	0	15
(Major Capital) Treasury Management	2009/10	1	25	25	0	25
Unified Benefits System	2009/10	2	25	25	0	25
Creditor Payments & Purchasing	2009/10	2	40	40	0	40
(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
Section Total			375	375	128	247
Non-financial Audits						
Complete						
Corporate Governance Statement	2009/10	1	30	30	20	10
Statutory Performance Indicators (SPIs)	2009/10	1	80	80	73	7
Started						
Public Service Improvement Framework (PSIF)		1	110	110	37	73
Not Started						
(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
New Legislation	2009/10	1	20	20	0	20
Business Continuity Plan Testing	2009/10	1	20	20	0	20
Section Total			587	587	130	457
Actual Direct Audit Time			962	962	258	704
Special investigations contingency			100	100		48
Council Wide						
Chief Executive's Unit						
Community Services					36	
Customer Services						
Development & Infrastructure Services						
NFI					16	
Section Total			100	100	52	48
Other Areas						
Follow-up External & Internal Audit Management Letter Points			77	77	38	39
Risk Assessment, Strategic Plan, Annual Plans			20	20	5	15
Section Total			97	97	43	54
TOTAL			1159	1159	353	806