

APPENDIX 1

Assessment of audit days: 2010-2011 strategic plan

AUDIT WORK SCHEDULE - 12 NOVEMBER 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	14	1
Stocktaking/ Work in Progress	2009/10	2	15	15	24	-9
Council Tax and Non-Domestic Rates	2009/10	2	15	15	14	1
Government & European Grants LEADER	2009/10	1	25	25	25	1
Scottish Govt/European LEADER Funding Certification 2009/10		1	0	10	10	0
Scottish Govt/European LEADER SLA 2010/11		1	0	10	10	0
Cash Income and Banking	2009/10	2	15	15	19	-4
Car Allowances	2009/10	2	15	25	26	-1
Tendering Procedures	2009/10	1	25	25	21	4
Debtor Accounts	2009/10	2	25	20	15	5
(Major Capital) - Capital Procurement Management	New	1	25	25	25	0
Started						
(Major Capital) Asset Management	2009/10	1	25	40	31	9
Unified Benefits System	2009/10	2	25	25	21	4
Creditor Payments & Purchasing	2009/10	2	40	40	4	36
Payroll	2009/10	2	15	15	1	14
Not Started						
Budgetary Preparation and Control	2009/10	1	15	15	0	15
(Major Capital) Treasury Management	2009/10	1	25	25	0	25
(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
Section Total			375	415	262	153
Non-financial Audits						
Complete						
Corporate Governance Statement	2009/10	1	30	30	20	10
Public Performance Reporting (PPR) and SPIs/SOA	2009/10	1	80	80	75	5
BV2 HR Activities - Workforce Protection	New	1	10	10	5	5
BV2 HR Activities - Health & Safety	2009/10	1	20	20	16	4
Campbeltown Community project Post Implementation Review	New	1	10	10	10	0
Started						
Public Service Improvement Framework (PSIF)	New	1	110	85	54	31
(PPMF) Risk Management	2009/10	1	25	25	1	24
New Legislation	2009/10	1	20	20	1	19
BV2 HR Activities - Occupational Health Contracts	New	1	10	10	6	4
(BV2) ICT systems - External Access	2009/10	2	10	10	1	9
(BV2) Community Engagement	2009/10	1	20	20	1	19
(BV2) Partnerships	2009/10	1	22	22	1	21
BV2 Procurement - Procurement Review	New	1	25	25	1	24
Not Started						
(PPMF) Planning and Performance Management	2009/10	1	75	60	0	60
BV2 Procurement - Printing & Design Review	2009/10	1	25	25	0	25
BV2 HR Activities - Disciplinary & Grievance	New	1	10	10	0	10
BV2 HR Activities - OD Learning Development	New	1	10	10	0	10
BV2 HR Activities - Short Term Staff Contracts	New	1	10	10	0	10
(BV2) ICT systems - ICO Follow-up	2009/10	1	10	10	0	10
(BV2) Sustainability	2009/10	2	15	15	0	15
(BV2) Equality	2009/10	1	20	20	0	20
Business Continuity Plan Testing	2009/10	1	20	20	0	20
Section Total			587	547	193	354
Actual Direct Audit Time			962	962	455	507
Special investigations contingency						
Council Wide			100	100		23
Chief Executive's Unit						
Community Services					60	
Customer Services						
Development & Infrastructure Services					4	
NFI					13	
Section Total			100	100	77	23
Other Areas						
Follow-up External & Internal Audit Management Letter Points			65	65	58	7
Risk Assessment, Strategic Plan, Annual Plans			20	20	8	12
Section Total			85	85	65	20
TOTAL			1147	1147	597	550