

APPENDIX 1

Assessment of audit days: 2010 - 2011 strategic plan

AUDIT WORK SCHEDULE - 28 JANUARY 2011	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>						
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	14	1
Government & European Grants LEADER	2009/10	1	25	25	25	1
Scottish Govt/European LEADER Funding Certification 2009/10	2009/10	1	0	10	10	0
Scottish Govt/European LEADER SLA 2010/11	New	1	0	10	14	-4
Cash Income and Banking	2009/10	2	15	15	15	0
Car Allowances	2009/10	2	15	25	27	-2
Tendering Procedures	2009/10	1	25	25	25	0
Debtor Accounts	2009/10	2	25	20	18	2
Capital Procurement Management	New	1	25	25	25	0
Payroll	2009/10	2	15	15	14	1
<b>Started</b>						
Asset Management	2009/10	1	25	40	36	4
Creditor Payments & Purchasing	2009/10	2	40	20	4	16
Treasury Management	2009/10	1	25	20	3	17
Contract Hire and Operating Leases	2009/10	1	25	20	3	17
<b>Not Started</b>						
General Ledger Operations	2009/10	2	15	15	0	15
Budgetary Preparation and Control	2009/10	1	15	15	0	15
Payments to Voluntary Bodies (Following the Public Pound)	2009/10	2	15	15	0	15
<b>Section Total</b>			<b>350</b>	<b>360</b>	<b>271</b>	<b>89</b>
<b>Non-financial Audits</b>						
<b>Complete</b>						
Corporate Governance Statement	2009/10	1	30	30	20	10
Public Performance Reporting (PPR) and SPIs/SOA	2009/10	1	80	80	76	4
HR Activities - Workforce Protection	New	1	10	10	10	0
HR Activities - Health & Safety	2009/10	1	20	20	38	-18
Campbeltown Community project Post Implementation Review	New	1	10	10	10	0
HR Activities - Occupational Health Contracts	New	1	10	10	8	2
ICT systems - ICO Follow-up	2009/10	1	10	10	9	1
ICT systems - External Access	2009/10	2	10	10	10	0
HR Activities - Short Term Staff Contracts	New	1	10	10	9	1
Business Continuity Plan Testing	2009/10	1	20	20	12	8
<b>Started</b>						
Public Service Improvement Framework (PSIF)	New	1	110	85	65	20
Risk Management	2009/10	1	25	25	4	21
New Legislation	2009/10	1	20	20	9	11
HR Activities - OD Learning Development	New	1	10	10	1	9
HR Activities - Disciplinary & Grievance	New	1	10	10	3	7
Community Engagement	2009/10	1	20	20	6	14
Partnerships	2009/10	1	22	22	12	10
Procurement - Procurement Review	New	1	25	25	3	22
Procurement - Printing & Design Review	2009/10	1	25	20	3	17
Planning and Performance Management Framework	2009/10	1	75	20	7	13
<b>Not Started</b>						
Sustainability	2009/10	2	15	15	0	15
Equality	2009/10	1	20	20	0	20
<b>Section Total</b>			<b>587</b>	<b>502</b>	<b>316</b>	<b>186</b>
<b>Actual Direct Audit Time</b>			<b>937</b>	<b>862</b>	<b>587</b>	<b>275</b>
<b>Special investigations contingency</b>			125	125		0
Special investigations					74	
NFI					51	
<b>Section Total</b>			<b>125</b>	<b>125</b>	<b>125</b>	<b>0</b>
<b>Other Areas</b>						
Follow-up External & Internal Audit Management Letter Points			65	65	67	-2
Risk Assessment, Strategic Plan, Annual Plans			20	20	22	-2
<b>Section Total</b>			<b>85</b>	<b>85</b>	<b>89</b>	<b>-4</b>
<b>TOTAL</b>			<b>1147</b>	<b>1072</b>	<b>801</b>	<b>271</b>