

Assessment of audit days: 2011-2012 strategic plan

AUDIT WORK SCHEDULE AS AT 19 August 2011	Last audited	Risk ranking	Original Estimated Audit Days 2011-12	Revised Estimated Audit Days 2011-12	Actual Audit Days 2011-12	Balance
FINANCIAL CONTROL AUDITS						
Complete						
Cash Income and Banking	2010	1	20	20	19	1
Creditor Payments and Purchasing	2011	1	20	20	18	2
Stock Taking / Work in Progress	2010	2	20	20	16	4
Car Allowances and Subsistence	2011	2	20	20	16	4
Started						
Capital Accounting	2010	1	25	25	15	10
Government & European Grants	2010	1	25	25	12	13
Debtor Accounts - Direct Payments - Com.Ser	2011	1	20	20	11	9
Payroll	2010	1	25	25	5	20
Council Tax and Non-Domestic Rates	2010	1	25	25	1	24
Treasury Management	2010	1	20	20	1	19
Contract Operating Leases	2010	2	20	20	1	19
Not Started						
Budgetary Preparation and Control	2011	1	25	25	0	25
Capital Contracts	2010	1	25	25	0	25
General ledger operations	2011	1	20	20	0	20
Tendering Procedures	2010	1	20	20	0	20
Section Total			330	330	114	216
BUSINESS SYSTEMS AUDITS						
Complete						
Leisure Management System	2010	3	20	20	17	3
Pyramid Performance Management	2011	2	25	25	15	10
Started						
Fleet Management	2010	3	20	20	7	13
Not Started						
Resource Link	2010	3	20	20	0	20
Planning/Building Standards	2010	3	20	20	0	20
Care First	2010	3	20	20	0	20
E - Benefits	2011	4	10	10	0	10
Section Total			135	135	40	95

APPENDIX 1

CORPORATE PERFORMANCE AUDITS						
Completed						
Statutory Performance Indicators (SPIs)	2010	1	20	20	19	1
Started						
PSIF	2010	1	20	20	17	3
Partnerships	2010	1	20	20	10	10
Governance and Accountability	2010	1	20	20	7	13
Financial Management and Efficiency	2010	1	20	20	6	14
Procurement	2010	1	20	20	6	14
People Management	2010	1	20	20	6	14
Risk Management	2010	1	20	20	6	14
Information Management	2010	2	10	10	6	4
Performance Management	2010	1	20	20	5	15
Community & Customer Engagement	2010	2	10	10	5	5
Asset Management	2010	1	20	20	4	16
Equality & Sustainability	2010	3	5	5	3	2
Section Total			225	225	100	125
CORPORATE/SERVICE PLANS						
Complete						
Customer Services - Gov.Statement	2010	1	25	25	15	10
Started						
Development & Infrastructure - Fishing Dues/ Ports and Harbours Income	2010	1	25	25	1	24
Not Started						
Chief Executive's Unit	2010	1	25	25	0	25
Corporate Plan	-	1	100	100	0	100
Community Services	2010	1	25	25	0	25
Section Total			200	200	16	184
Actual Direct Audit Time			890	890	269	621
Special investigations contingency						
Council Wide			100	100	0	100
Chief Executive's Unit					0	
Community Services					0	
Customer Services					0	
Development & Infrastructure Services					0	
Section Total			100	100	0	100
Other Areas						
Follow-up External & Internal Audit Management Letter Points			52	52	22	31
NFI			25	25	13	12

APPENDIX 1

Risk Assessment, Strategic Plan, Annual Plans	18	18	11	7
<i>Section Total</i>	95	95	46	49
TOTAL	1085	1085	315	770