

ANNUAL AUDIT PLAN 2003-2004

<i>Core financial systems</i>	Risk ranking	Last audited	2003-04
Budgetary preparation and control	1	2002/03	20
Debtor accounts	1	2002/03	20
Government grants	1	2002/03	20
Stock taking	1	2001/02	27
Cash and income banking	2	2002/03	20
Council tax and non-domestic rates	2	2002/03	30
Creditor payments	2	2002/03	30
Purchases of equipment and materials	2	2002/03	20
Unified benefits system	2	2002/03	30
General ledger operations	2	2002/03	20
Treasury management	2	2002/03	20
Car allowances	3	2002/03	20
Payroll	3	2002/03	30
Purchase ordering and certification	3	2000/01	30
Tendering procedures	3	2002/03	20
Registration of births, marriages and deaths	3	2002/03	15
Direct transport costs	4	-	20
Payments to voluntary associations	4	-	20
Contract hire and operating leases	5	2002/03	20
Public transport costs	6	2000/01	20
<i>Subtotal core financial systems</i>			452

<i>Non-financial systems / Best Value / VFM</i>	Risk ranking	Last audited	2003-04
DLO's	1	2002/03	20
IT / MIS strategy and controls	1	2002/03	30
Performance Indicators	1	2002/03	40
Corporate governance compliance / risk management	1	2002/03	50
Transportation and property	2, 8	2002/03	20
Best Value reviews	3	2002/03	30
Performance indicators (PMP)	3	2002/03	33
Education	3, 4, 11	2002/03	40
Development and environmental services	3, 6	2002/03	20
DSO's	4, 7, 9	2002/03	35
Housing and social work	9, 10	-	30
<i>Subtotal non-financial</i>			348

<i>Special Investigation/ Risk Assessment/ Follow-up</i>	Last audited	2003-04
Special investigations contingency	2002/03	100
Risk assessment, strategic plan, annual plans	2002/03	10
Follow-up external audit management letter points	2002/03	40
Internal audit follow up	2002/03	20
<i>Subtotal</i>		170

Total	970
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Note: It is intended that where reviews are repeated in subsequent years, that the focus / emphasis will change. For example, payroll will be audited every year but it will cover main departments on a rotational basis.