

# APPENDIX 1

Column F is automatically updated by: Time charges against jobs 02\_03.xls

Assessment of audit days: 2002-2003 strategic plan

AUDIT WORK	Last audited	Risk ranking 2002 - 03	Original Estimated Audit Days 2002-03	Revised Estimated Audit Days 2002-03	Actual Audit Days 2002-03	Out Come Days for Internal Audit
<b>Core financial systems</b>						
Capital accounting/Fixed Asset Management	-	2	20	20	24	-4
Cash and income banking	2000/01	2	20	20	28	-8
Council tax and non-domestic rates	2000/01	2	30	30	25	5
Unified benefits system	2001/02	2	50	50	55	-5
Housing rents	2001/02	1	20	20	14	6
Treasury management	-	2	20	20	19	1
Stock taking	2001/02	-	15	15	20	-5
IT / MIS strategy and controls KPMG	2001/02	-	30	30	15	15
Debtor accounts	2001/02	1	20	20	9	11
Payroll	2000/01	3	42	42	32	10
Purchases of equipment and materials	2001/02	2	20	20	26	-6
Government grants	-	1	20	20	0	20
General ledger operations	2001/02	2	20	20	3	17
Creditor payments	2001/02	2	30	30	0	30
Budgetary preparation and control	-	1	20	20	0	20
<b>Subtotal core financial systems</b>			<b>377</b>	<b>377</b>	<b>271</b>	<b>106</b>
<b>Section Total</b>			<b>377</b>	<b>377</b>	<b>271</b>	<b>106</b>
<b>Non-financial systems / Best Value / VFM</b>						
Transportation and property	-	2, 8	20	20	19	1
DLO's	-	1	20	20	26	-6
Performance Indicators	2001/02	-	70	70	90	-20
Performance indicators (PMP)	-	-	33	33	38	-5
Best Value reviews	-	-	30	30	10	20
Corporate governance compliance / risk	-	-	30	30	0	30
<b>Subtotal non-financial</b>			<b>203</b>	<b>203</b>	<b>181</b>	<b>22</b>
<b>Section Total</b>			<b>203</b>	<b>203</b>	<b>181</b>	<b>22</b>
<b>Actual Direct Audit Time</b>			<b>580</b>	<b>580</b>	<b>452</b>	<b>128</b>
<b>Special investigations contingency</b>						
Capital Programme	-	-	115		2	-2
Victoria Hall					3	-3
Housing					2	-2
Vehicle leasing – special investigation	2001/02	-			24	-24
Contractor Liquidation - DES					2	-2
Chief Execs					3	-3
Dunoon Pool					11	-11
Corporate Accounting					17	-17
Benefit Fraud					32	-32
General Special Investigations (from Oct 02)					11	-11
<b>Section Total</b>			<b>115</b>		<b>106</b>	<b>9</b>
<b>Follow-up external audit management letter</b>						
	-	-	20		21	-1
<b>Risk assessment, strategic plan, annual plans</b>						
	-	-	20		0	20
<b>Internal audit follow up Section Total</b>						
	-	-	40		8	32
<b>POSSIBLE DEFERMENTS</b>						
<b>Core financial systems</b>						
1. Capital contracts	2001/02	3	30			
2. Tendering procedures	2001/02	3	20			
3. Car allowances	2001/02	3	20	20	6	14
<b>Total</b>			<b>70</b>			
<b>Non-financial systems / Best Value / VFM</b>						
4. DSO's	-	4, 7, 9	35	35	2	33
5. Education	-	3, 4, 11	40			
6. Development and environmental services	-	3, 6	20	20	2	18
<b>DEFERRED</b>						
Purchase Ordering and Certification	-		30			30
<b>Total</b>			<b>125</b>			
<b>Section Total</b>			<b>195</b>	<b>75</b>	<b>10</b>	<b>95</b>
<b>Admin</b>					<b>148</b>	<b>-148</b>
<b>Total</b>			<b>970</b>	<b>655</b>	<b>745</b>	<b>135</b>