

Assessment of audit days: 2011-2012 strategic plan

AUDIT WORK SCHEDULE AS AT 11 November 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	17	3
Government & European Grants	2010	1	25	25	25	0
Payroll	2010	1	25	25	19	6
Debtor Accounts - Direct Payments - Com.Ser	2011	1	20	20	18	2
Started						
Capital Accounting	2010	1	25	25	18	7
Council Tax and Non-Domestic Rates	2010	1	25	25	12	13
Treasury Management	2010	1	20	20	2	18
Contract Operating Leases	2010	2	20	20	1	19
Capital Contracts	2010	1	25	25	1	24
Not Started						
Budgetary Preparation and Control	2011	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	166	164
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	9	11
Resource Link	2010	3	20	20	2	18
Care First	2010	3	20	20	10	10
Planning/Building Standards	2010	3	20	20	1	19
E - Benefits	2011	4	10	10	1	9
Section Total			135	135	55	80

APPENDIX 1

CORPORATE PERFORMANCE AUDITS						
Completed						
Statutory Performance Indicators (SPIs)	2010	1	20	20	20	0
Public Service Improvement Framework (PSIF)	2010	1	20	20	19	2
Efficiency	2010	1	20	20	20	0
Governance and Accountability	2010	1	20	20	20	0
Financial Management	2010	1	20	20	20	0
Procurement	2010	1	20	20	19	1
People Management	2010	1	20	20	20	0
Risk Management	2010	1	20	20	18	2
Information Management	2010	2	10	10	9	1
Performance Management	2010	1	20	20	17	3
Community & Customer Engagement	2010	2	10	10	9	1
Asset Management	2010	1	20	20	16	4
Equality & Sustainability	2010	3	5	5	6	-1
Section Total			225	225	213	12
CORPORATE/SERVICE PLANS						
Complete						
Development & Infrastructure - Fishing Dues/ Ports and Harbours Income	2010	1	25	25	21	4
Customer Services - Gov.Statement	2010	1	10	10	10	0
Chief Executive's Unit - Procurement	2010	1	15	15	15	0
Started						
Community Services - Business Continuity	2010	1	25	25	5	20
Development & Infrastructure - Dangerous Buildings	-	1	0	25	5	21
Customer Services - DPA	2010	1	15	15	2	13
Chief Executive's Unit - Health & Safety	2010	1	10	10	4	6
Not Started						
Corporate Plan	-	1	100	75	0	75
Section Total			200	200	61	139
Actual Direct Audit Time			890	890	495	395
Special investigations contingency			100	100	0	100
Section Total			100	100	0	100
Other Areas						
Follow-up External & Internal Audit Management Letter Points	2010		52	52	40	12
NFI	2010		25	25	23	2
Risk Assessment, Strategic Plan, Annual Plans	2010		18	18	12	6
Section Total			95	95	74	21
TOTAL			1085	1085	569	516