

## Assessment of audit days: 2011-2012 strategic plan

AUDIT WORK SCHEDULE AS AT 17 February 2012	Last audited	Risk ranking	Original Estimated Audit Days 2011-12	Revised Estimated Audit Days 2011-12	Actual Audit Days 2011-12	Balance
<b>FINANCIAL CONTROL AUDITS</b>						
<b>Complete</b>						
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	2011	1	20	20	18	2
Council Tax and Non-Domestic Rates	2010	1	25	25	25	0
Capital Accounting	2010	1	25	25	25	0
<b>Started</b>						
Treasury Management	2010	1	20	20	2	18
Contract Operating Leases	2010	2	20	20	2	18
Budgetary Preparation and Control	2011	1	25	25	5	20
General ledger operations	2011	1	20	20	5	15
Capital Contracts	2010	1	25	25	1	24
<b>Not Started</b>						
Tendering Procedures	2010	1	20	20	0	20
<b>Section Total</b>			<b>330</b>	<b>330</b>	<b>197</b>	<b>133</b>
<b>BUSINESS SYSTEMS AUDITS</b>						
<b>Complete</b>						
Leisure Management System	2010	3	20	20	18	2
Pyramid Performance Management	2011	2	25	25	24	1
Fleet Management	2010	3	20	20	20	0
Care First	2010	3	20	20	19	1
e-Benefits	2011	4	10	10	1	9
Planning/Building Standards	2010	3	20	20	12	8
<b>Started</b>						
Resource Link	2010	3	20	20	5	16
D & I ICT Systems Rationalisation	2011	2	0	10	1	9
<b>Section Total</b>			<b>135</b>	<b>145</b>	<b>99</b>	<b>46</b>

## APPENDIX 1

<b>CORPORATE PERFORMANCE AUDITS</b>						
<b>Completed</b>						
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	10	0
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
<b>Section Total</b>			<b>225</b>	<b>225</b>	<b>213</b>	<b>12</b>
<b>CORPORATE/SERVICE PLANS</b>						
<b>Complete</b>						
Development & Infrastructure - Fishing Dues/ Ports and Harbours Income	2010	1	25	25	24	1
Customer Services - Gov.Statement	2010	1	10	10	10	0
Chief Executive's Unit - Procurement	2010	1	15	15	15	0
Community Services - Business Continuity	2010	1	25	25	25	0
Development & Infrastructure - Dangerous Buildings	-	1	0	25	24	1
Chief Executive's Unit - Travel & Subsistence	-	1	0	20	18	2
Customer Services - DPA	2010	1	15	15	3	12
Chief Executive's Unit - Health & Safety	2010	1	10	10	4	6
<b>Not Started</b>						
Corporate Plan	-	1	100	45	0	45
<b>Section Total</b>			<b>200</b>	<b>190</b>	<b>123</b>	<b>67</b>
<b>Actual Direct Audit Time</b>			<b>890</b>	<b>890</b>	<b>633</b>	<b>257</b>
<b>Special investigations contingency</b>			<b>100</b>	<b>100</b>	<b>0</b>	<b>100</b>
<b>Section Total</b>			<b>100</b>	<b>100</b>	<b>0</b>	<b>100</b>
<b>Other Areas</b>						
Follow-up External & Internal Audit Management Letter Points	2010		52	52	55	-3
NFI	2010		25	25	37	-12
Risk Assessment, Strategic Plan, Annual Plans	2010		18	18	15	3
<b>Section Total</b>			<b>95</b>	<b>95</b>	<b>107</b>	<b>-12</b>
<b>TOTAL</b>			<b>1085</b>	<b>1085</b>	<b>740</b>	<b>345</b>