

Assessment of audit days: 2012-2013 strategic plan

AUDIT WORK SCHEDULE AS AT 24 AUGUST 2012	Last audited	Risk ranking	Original Estimated Audit Days 2012-13	Revised Estimated Audit Days 2012-13	Actual Audit Days 2012-13	Balance
FINANCIAL CONTROL AUDITS						
<u>Started</u>						
Stock and Work in Progress	2010	3	10	10	10	0
Government & European Grants	2010	1	20	20	7	13
<u>Not Started</u>						
Budgetary Preparation and Control	2011	1	20	20	0	20
Council Tax	2010	1	20	20	0	20
Procurement	2010	2	15	15	0	15
Cash & Income Banking	2010	2	15	15	0	15
Non Domestic Rates	2010	2	15	15	0	15
Capital Contracts	2011	2	15	15	0	15
Capital Accounting	2010	2	15	15	0	15
Payroll	2011	2	15	15	0	15
Debtor Accounts	2010	2	15	15	0	15
Tendering Procedures	2011	2	15	15	0	15
Unified Benefit System	2010	2	15	15	0	15
Creditor Payments	2010	3	10	10	0	10
Car Allowances & Subsistence	2011	3	10	10	0	10
Treasury Management	2012	3	10	10	0	10
Contract Operating Leases	2012	3	10	10	0	10
General ledger operations	2012	3	10	10	0	10
Section Total			255	255	17	238
BUSINESS SYSTEMS AUDITS						
<u>Started</u>						
Planning/Building Standards	2010	2	15	15	4	11
Environmental Health	2011	3	10	10	1	9
Fleet Management	2010	3	10	10	3	7
Customer Service Centre	2010	3	10	10	1	9
Comino	2011	3	10	10	1	9
Leisure Management System	2010	3	10	10	1	9
Electronic Timesheets	2010	4	5	5	1	4
IKEN Case Management	2010	4	5	5	1	4
Library Management System	2011	4	5	5	1	4
Licensing	-	4	5	5	1	4
<u>Not Started</u>						
Resource Link	2011	2	15	15	0	15
Care First	2010	2	15	15	0	15
Roads Costing System	2010	3	10	10	0	10
eProcurement	2010	3	10	10	0	10
Pyramid Performance Management	2011	4	5	5	0	5

Section Total			140	140	16	124
CORPORATE PERFORMANCE AUDITS						
<u>Started</u>						
Statutory Performance Indicators	2011	2	15	15	20	-5
<u>Not Started</u>						
Asset Management Partnerships	2011	1	20	20	0	20
Procurement	2010	1	20	20	0	20
Information Management	2011	2	15	15	0	15
Governance and Accountability	2010	2	15	15	0	15
Financial Management	2010	2	15	15	0	15
People Management	2010	3	10	10	0	10
Risk Management	2010	3	10	10	0	10
Sustainability	2010	3	10	10	0	10
Equality	2010	4	5	5	0	5
Performance Management	2010	4	5	5	0	5
Efficiency	2010	4	5	5	0	5
Public Performance Reporting	2011	4	5	5	0	5
Partnerships	2012	4	5	5	0	5
Community & Customer Engagement	2011	4	5	5	0	5
Customer Focus	2011	4	5	5	0	5
Section Total			165	165	20	145
CORPORATE/SERVICE PLANS						
<u>Complete</u>						
Customer Services - Corporate Governance	2011	1	15	15	13	2
Community Services - Payroll	2011	1	20	20	14	6
Community Services - Cash & Income Banking	2011	1	20	20	17	3
<u>Started</u>						
Chief Executive's Unit - Procurement	2010	1	10	10	6	4
<u>Not Started</u>						
Corporate Plan	2011	1	80	80	0	80
Development & Infrastructure Services	2011	1	35	35	0	35
Section Total			180	180	50	130
Actual Direct Audit Time			740	740	103	637
Special investigations contingency			50	50		12
Chief Executive's Unit					34	
Community Services					4	
Section Total			50	50	38	12
Other Areas						
Inverclyde Charity & Trust Accounts	2011		0	10	8	2
Follow-up External & Internal Audit Management Letter Points	2010		80	70	23	48

APPENDIX 1

NFI	2010	39	39	4	35
Section Total		119	119	34	85
TOTAL		909	909	175	734