

Assessment of audit days: 2012-2013 strategic plan

AUDIT WORK SCHEDULE AS AT 2 NOVEMBER 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>Complete</u>						
Stock and Work in Progress	2010	3	10	10	10	0
Government & European Grants	2010	1	20	30	29	1
<u>Started</u>						
Council Tax	2010	1	20	20	9	11
Cash & Income Banking	2010	2	15	15	7	8
Non Domestic Rates	2010	2	15	15	7	8
Debtor Accounts	2010	2	15	15	8	7
Unified Benefit System	2010	2	15	15	3	12
Treasury Management	2012	3	10	10	2	9
General ledger operations	2012	3	10	10	2	8
Procurement	2010	2	15	15	1	14
eProcurement	2010	3	10	10	1	9
Resource Link	2011	2	15	15	3	12
Electronic Timesheets	2010	4	5	5	2	3
Payroll	2011	2	15	15	5	10
Car Allowances & Subsistence	2011	3	10	10	1	9
Tendering Procedures	2011	2	15	15	1	14
Creditor Payments	2010	3	10	10	1	9
<u>Not Started</u>						
Budgetary Preparation and Control	2011	1	20	20	0	20
Capital Contracts	2011	2	15	15	0	15
Capital Accounting	2010	2	15	15	0	15
Contract Operating Leases	2012	3	10	10	0	10
Section Total			285	295	91	204
BUSINESS SYSTEMS AUDITS						
<u>Complete</u>						
Planning/Building Standards	2010	2	15	15	12	3
Environmental Health	2011	3	10	10	8	2
Fleet Management	2010	3	10	10	10	0
Customer Service Centre	2010	3	10	10	9	1
Leisure Management System	2010	3	10	10	9	1
IKEN Case Management	2010	4	5	5	4	1
Library Management System	2011	4	5	5	4	1
Licensing	-	4	5	5	4	1
Care First	2010	2	15	15	14	1
<u>Started</u>						
Roads Costing System	2010	3	10	10	4	6
Pyramid Performance Management	2011	4	5	5	2	3
Comino	2011	3	10	10	6	4
Comino						
Section Total			110	110	86	24

CORPORATE PERFORMANCE AUDITS						
<u>Complete</u>						
Statutory Performance Indicators	2011	2	15	15	22	-7
<u>Started</u>						
Asset Management Partnerships	2011	1	20	20	8	12
Procurement	2010	1	20	20	8	12
Information Management	2011	2	15	15	6	9
Governance and Accountability	2010	2	15	15	6	9
Financial Management	2010	2	15	15	6	9
People Management	2010	3	10	10	6	4
Risk Management	2010	3	10	10	4	6
Sustainability	2010	3	10	10	4	6
Equality	2010	4	5	5	2	3
Performance Management	2010	4	5	5	2	3
Efficiency	2010	4	5	5	2	3
Public Performance Reporting	2011	4	5	5	2	3
Partnerships	2012	4	5	5	2	3
Community & Customer Engagement	2011	4	5	5	2	3
Customer Focus	2011	4	5	5	2	3
Section Total			165	165	82	83
CORPORATE/SERVICE PLANS						
<u>Complete</u>						
Customer Services - Corporate Governance	2011	1	15	15	13	2
Community Services - Payroll	2011	1	20	20	19	1
Community Services - Cash & Income Banking	2011	1	20	20	20	0
<u>Started</u>						
Chief Executive's Unit - Procurement	2010	1	10	10	7	3
Development & Infrastructure Services	2011	1	35	35	18	17
<u>Not Started</u>						
Corporate Plan	2011	1	80	55	0	55
Section Total			180	155	77	78
Actual Direct Audit Time			740	725	336	389
Special investigations contingency						
Chief Executive's Unit			50	65	34	15
Community Services					16	
Section Total			50	65	50	15
Other Areas						
Inverclyde Charity & Trust Accounts	2011		0	10	8	2
Follow-up External & Internal Audit Management Letter Points	2010		80	70	37	33
NFI	2010		39	39	28	11
Section Total			119	119	73	46
TOTAL			909	909	459	450