

Assessment of audit days: 2012-2013 strategic plan

AUDIT WORK SCHEDULE AS AT 8 FEBRUARY 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
Treasury Management	2012	3	10	10	8	2
General ledger operations	2012	3	10	10	10	0
Unified Benefit System	2010	2	15	15	13	2
Government & European Grants	2010	1	20	30	29	1
Procurement	2010	2	15	15	14	1
eProcurement	2010	3	10	10	10	0
Council Tax	2010	1	20	20	20	0
Cash & Income Banking	2010	2	15	15	12	3
Non Domestic Rates	2010	2	15	15	13	2
Debtor Accounts	2010	2	15	15	13	2
Tendering Procedures	2011	2	15	15	15	0
Creditor Payments	2010	3	10	10	10	0
Capital Contracts	2011	2	15	15	15	0
Capital Accounting	2010	2	15	15	15	0
Contract Operating Leases	2012	3	10	10	7	3
<u>Started</u>						
Resource Link	2011	2	15	15	4	11
Electronic Timesheets	2010	4	5	5	2	3
Payroll	2011	2	15	15	5	10
Car Allowances & Subsistence	2011	3	10	10	1	9
Budgetary Preparation and Control	2011	1	20	20	6	14
Section Total			285	295	234	61
BUSINESS SYSTEMS AUDITS						
<u>Complete</u>						
Planning/Building Standards	2010	2	15	15	15	0
Environmental Health	2011	3	10	10	10	0
Customer Service Centre	2010	3	10	10	10	0
Leisure Management System	2010	3	10	10	10	0
IKEN Case Management	2010	4	5	5	5	0
Library Management System	2011	4	5	5	5	0
Licensing	-	4	5	5	5	0
Fleet Management	2010	3	10	10	10	0
Care First	2010	2	15	15	15	0
Comino	2011	3	10	10	10	0
Roads Costing System	2010	3	10	10	10	0
<u>Started</u>						
Pyramid Performance Management	2011	4	5	5	5	0
Section Total			110	110	110	0

APPENDIX 1

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	10	10
Procurement	2010	1	20	20	10	10
Information Management	2011	2	15	15	8	7
Governance and Accountability	2010	2	15	15	8	7
Financial Management	2010	2	15	15	8	7
People Management	2010	3	10	10	8	2
Risk Management	2010	3	10	10	6	4
Sustainability	2010	3	10	10	6	4
Equality	2010	4	5	5	4	1
Performance Management	2010	4	5	5	4	1
Efficiency	2010	4	5	5	4	1
Public Performance Reporting	2011	4	5	5	4	1
Partnerships	2012	4	5	5	4	1
Community & Customer Engagement	2011	4	5	5	4	1
Customer Focus	2011	4	5	5	4	1
Section Total			165	165	114	51
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
Chief Executive's Unit - Procurement	2010	1	10	10	7	3
Development & Infrastructure Services - Piers & Harbours	2011	1	35	35	28	7
<u>Started</u>						
Corporate	2011	1	80	45	36	9
Section Total			180	145	123	22
Actual Direct Audit Time			740	715	581	134
Special investigations contingency			50	75		1
Chief Executive's Unit					58	
Community Services					16	
Section Total			50	75	74	1
Other Areas						
Inverclyde Charity & Trust Accounts	2011		0	10	8	2
Follow-up External & Internal Audit Management Letter Points	2010		80	70	56	14
NFI	2010		39	39	38	1
Section Total			119	119	102	17
TOTAL			909	909	757	152