

Assessment of audit days: 2013-2014 strategic plan

| AUDIT WORK SCHEDULE AS AT 24 MAY 2013 | Last audited | Risk ranking | Original Estimated Audit Days 2013-14 | Revised Estimated Audit Days 2013-14 | Actual Audit Days 2013-14 | Balance |
|---------------------------------------|--------------|--------------|---------------------------------------|--------------------------------------|---------------------------|------------|
| FINANCIAL CONTROL AUDITS | | | | | | |
| <u>Complete</u> | | | | | | |
| Stock and Work in Progress | 2012/13 | 2 | 15 | 15 | 12 | 3 |
| <u>Started</u> | | | | | | |
| Cash & Income Banking | 2012/13 | 1 | 20 | 20 | 12 | 8 |
| <u>Not Started</u> | | | | | | |
| Procurement | 2012/13 | 1 | 20 | 20 | 0 | 20 |
| Budgetary Preparation and Control | 2012/13 | 1 | 20 | 20 | 0 | 20 |
| Government & European Grants | 2012/13 | 1 | 20 | 20 | 0 | 20 |
| Tendering Procedures | 2012/13 | 1 | 20 | 20 | 0 | 20 |
| Treasury Management | 2012/13 | 1 | 20 | 20 | 0 | 20 |
| Capital Contracts | 2012/13 | 1 | 20 | 20 | 0 | 20 |
| Resource Link/Payroll | 2012/13 | 1 | 20 | 20 | 0 | 20 |
| Council Tax | 2012/13 | 1 | 15 | 15 | 0 | 15 |
| Non Domestic Rates | 2012/13 | 2 | 15 | 15 | 0 | 15 |
| Debtor Accounts | 2012/13 | 2 | 15 | 15 | 0 | 15 |
| Universal Credit | 2012/13 | 2 | 15 | 15 | 0 | 15 |
| Capital Accounting | 2012/13 | 2 | 15 | 15 | 0 | 15 |
| Contract Operating Leases | 2012/13 | 2 | 15 | 15 | 0 | 15 |
| Creditor Payments | 2012/13 | 2 | 15 | 15 | 0 | 15 |
| General ledger operations | 2012/13 | 2 | 15 | 15 | 0 | 15 |
| Car Allowances & Subsistence | 2012/13 | 2 | 15 | 15 | 0 | 15 |
| Section Total | | | 310 | 310 | 24 | 286 |
| BUSINESS SYSTEMS AUDITS | | | | | | |
| <u>Complete</u> | | | | | | |
| <u>Started</u> | | | | | | |
| IT Strategy | - | 1 | 20 | 20 | 1 | 19 |
| Data Protection | 2010 | 1 | 20 | 20 | 1 | 19 |
| Fleet Management | 2012/13 | 2 | 15 | 15 | 4 | 11 |
| <u>Not Started</u> | | | | | | |
| Pyramid Performance Management | 2012/13 | 1 | 20 | 20 | 0 | 20 |
| Care First | 2012/13 | 1 | 20 | 20 | 0 | 20 |
| Leisure Management System | 2012/13 | 1 | 20 | 20 | 0 | 20 |
| Roads Costing System | 2012/13 | 1 | 20 | 20 | 0 | 20 |
| Uniform System | 2012/13 | 1 | 20 | 20 | 0 | 20 |
| Customer Service Centre | 2012/13 | 2 | 15 | 15 | 0 | 15 |
| Section Total | | | 170 | 170 | 6 | 164 |

APPENDIX 1

| CORPORATE & DEPARTMENT AUDITS | | | | | | |
|---|---------|---|------------|------------|-----------|------------|
| <u>Complete</u> | | | | | | |
| Customer Services - School meals | - | 1 | 10 | 10 | 20 | -10 |
| <u>Started</u> | | | | | | |
| Customer Services - Corporate Governance Statement | 2012/13 | 1 | 15 | 15 | 5 | 10 |
| Chief Executive's Unit - Print & Design | 2011/12 | 1 | 20 | 20 | 1 | 19 |
| <u>Not Started</u> | | | | | | |
| Corporate | - | 1 | 55 | 55 | 0 | 55 |
| Corporate | - | 1 | | | 0 | 0 |
| Corporate | - | 1 | | | 0 | 0 |
| Community Services - Outwith Authority Placements | - | 1 | 25 | 25 | 0 | 25 |
| Community Services - Health & Safety (Leisure) | - | 1 | 15 | 15 | 0 | 15 |
| Community Services - Allocating ASN Assistants Process | - | 1 | 10 | 10 | 0 | 10 |
| Development & Infrastructure Services - Section 75 Planning Obligations | - | 1 | 15 | 15 | 0 | 15 |
| Development & Infrastructure Services - Marine Services | 2012/13 | 1 | 15 | 15 | 0 | 15 |
| Development & Infrastructure Services - Parking | - | 1 | 10 | 10 | 0 | 10 |
| Customer Services - Business Continuity | 2012/13 | 1 | 15 | 15 | 0 | 15 |
| Chief Executive's Unit - Community Engagement | 2012/13 | 1 | 10 | 10 | 0 | 10 |
| Section Total | | | 215 | 215 | 27 | 188 |
| Actual Direct Audit Time | | | 695 | 695 | 57 | 638 |
| Special investigations contingency | | | 100 | 100 | 0 | 100 |
| | | | | | 0 | |
| Section Total | | | 100 | 100 | 0 | 100 |
| <u>Other Areas</u> | | | | | | |
| Inverclyde Charity & Trust Accounts | 2012/13 | | 0 | 0 | 1 | -1 |
| Follow-up External & Internal Audit Management Letter Points | 2012/13 | | 80 | 80 | 10 | 70 |
| NFI | 2012/13 | | 40 | 40 | 8 | 32 |
| Section Total | | | 120 | 120 | 20 | 100 |
| TOTAL | | | 915 | 915 | 77 | 838 |