

## APPENDIX 1

### Assessment of audit days: 2003-2004 strategic plan

AUDIT WORK	Last audited	Risk ranking 2003 - 04	Original Estimated Audit Days 2003-04	Revised Estimated Audit Days 2003-04	Actual Audit Days 2003-04	Out Come Days for Internal Audit
<i>Core financial systems</i>						
Budgetary preparation & control	2002-03	1	20	20	0	20
Debtor Accounts	2002-03	1	20	20	14	6
Government grants	2002-03	1	20	20	0	20
Stock taking	2002-03	1	27	27	12	15
Cash & Income Banking	2002-03	2	20	20	0	20
Council Tax & NDR	2002-03	2	30	30	4	27
Creditor Payments	2002-03	2	30	30	0	30
Purchase of Equipment & Materials	2002-03	2	20	20	0	20
Unified Benefits System	2002-03	2	30	30	0	30
General Ledger Operations	2002-03	2	20	20	3	17
Treasury management	2002-03	2	20	20	0	20
Car Allowances	2002-03	3	20	20	0	20
Payroll	2002-03	3	30	30	0	30
Purchase Ordering & Certification	2002-03	3	30	30	0	30
Tendering Procedures	2002-03	3	20	20	0	20
Registration of Births, Marriages & Deaths	2001-02	3	15	15	0	15
Direct Transport Costs	2000-01	4	20	20	0	20
Payments to Voluntary Associations	2000-01	4	20	20	0	20
Contract Hire & Operating Leases	2000-01	5	20	20	0	20
Public Transport Costs	2000-01	6	20	20	0	20
<b>Section Total</b>			<b>452</b>	<b>452</b>	<b>33</b>	<b>419</b>
<i>Non-financial systems / Best Value / VFM</i>						
DLO's	2002-03	1	20	20	29	-9
IT/MIS Strategy & Controls	2002-03	1	30	30	0	30
Performance Indicators	2002-03	1	40	40	20	20
Corporate governance compliance/risk management	2002-03	1	50	50	6	44
Transportation & Property	2002-03	2, 8	20	20	0	20
Best Value Reviews	2002-03	3	30	30	1	29
Performance Indicators (PMP)	2002-03	3	33	33	0	33
Education	2002-03	3, 4, 11	40	40	10	30
Development & Environmental Services	2002-03	3, 6	20	20	0	20
DSO's	2002-03	4, 7, 9	35	35	10	25
Housing & Social Work	2002-03	9, 10	30	30	0	30
<b>Section Total</b>			<b>348</b>	<b>348</b>	<b>76</b>	<b>272</b>
<b>Actual Direct Audit Time</b>			<b>800</b>	<b>800</b>	<b>108</b>	<b>692</b>
<i>Special investigations contingency</i>						
Fleet Management	-	-	100	100	5	14
Petty Cash - Helensburgh					5	
HR Payroll					28	
TPS - Oban					39	
Argyll College					9	
<b>Section Total</b>			<b>100</b>	<b>100</b>	<b>86</b>	<b>14</b>
<i>Other Areas</i>						
Follow-up external audit management letter	-	-	20	20	4	16
Risk assessment, strategic plan, annual plans	-	-	20	20	3	17
Internal audit follow up Section Total	-	-	40	40	10	30
<b>Section Total</b>			<b>80</b>	<b>80</b>	<b>17</b>	<b>63</b>
<b>TOTAL</b>			<b>980</b>	<b>980</b>	<b>211</b>	<b>769</b>

1 Appendix 6  
1.1 Internal audit resource

	Audit Manager			Audit Manager			Accountant			Accountant			Senior audit assistant			Audit assistant			KPMG			Total				
	To Date	Balance		To Date	Balance		To Date	Balance		To Date	Balance		To Date	Balance		To Date	Balance		To Date	Balance		To Date	Balance			
<b>Number of days in full year</b>	260			260			195			132			246			235			140			1468				
Less: Public Holidays	13	5	8	13	5	8	13	0	13	13	0	13	13	5	8	13	3	10	0	0	0	78				
Annual Leave	25	10	15	28	2	26	15	0	15	0	0	0	38	21	17	20	9	11	0	0	0	126				
Sickness Leave	5	0	5	5	0	5	5	0	5	0	0	0	5	1	4	5	0	5	0	0	0	25				
<b>Working days available</b>	217	15		214	7		162	0		119	0		190	27		197	12		140	0		1239				
<i>Audit Support Work:-</i>																										
IA management	60	7	53	50	16	34	-			-			-					32			142	23	119			
Planning and reporting	50	6	44	30	6	24	-			-			0	1	-1	0	1	-1	-			80	14	66		
Training	2	1	1	2	1	1	2	0	2	2	0	2	2	1	1	2	2	0	35			47	5	42		
Other development	5	0	5	5	0	5	3	0	3	3	0	3	3	0	3	3	0	3	-			22	0	22		
Seminars and audit meetings	15	0	15	15	0	15	2	0	2	2	0	2	2	0	2	2	0	2	8			46	0	46		
Advisory	10	3	7	10	0	10	2	0	2	2	0	2	0	0	0	0	0	0	40			64	3	61		
<b>Total for Audit Support Work</b>	142	17	125	112	23	89	9	0	9	9	0	9	7	2	5	7	3	4	115	0		115	401	45	356	
<b>Time available for Direct Audit Work</b>	75			102			153			110			183			190			25			838				
<i>Direct Audit Work:-</i>																										
Core financial systems / regularity	5	26	-21	70	47	23	133	2	131	25	0	25	168	46	122	190	47	143								
Computer Audit	15	0	15	-			-												10	15	-5					
Operational / Value for Money / Best Value	30	7	23	15	6	9	15	10	5	85	26	59	10	11	-1				7	-7	15	0	15			
Fraud Contingencies	20	0	20	7			0																			
Other Contingencies	5	19	-14	10	2	8	5	8	-3	0	0	0	5	0	5											
<b>Total for Direct Audit Work</b>	75	52	23	102	55	47	153	20	133	110	26	84	183	57	126	190	54	136	25	15	10	838	279	559		