

Assessment of audit days: 2013-2014 strategic plan

| AUDIT WORK SCHEDULE AS AT 21 FEBRUARY 2014 | Last audited | Revised Estimated Audit Days 2013-14 | Actual Audit Days 2013-14 | Days remaining |
|--|--------------|--------------------------------------|---------------------------|----------------|
| FINANCIAL CONTROL AUDITS | | | | |
| <u>Complete</u> | | | | |
| Stock and Work in Progress | 2012/13 | 15 | 12 | |
| Cash & Income Banking | 2012/13 | 20 | 18 | |
| Council Tax | 2012/13 | 15 | 15 | |
| Non Domestic Rates | 2012/13 | 10 | 9 | |
| Debtor Accounts | 2012/13 | 15 | 6 | |
| Government & European Grants | 2012/13 | 25 | 20 | |
| Car Allowances & Subsistence | 2012/13 | 15 | 13 | |
| <u>Started</u> | | | | |
| Procurement and tendering procedures | 2012/13 | 20 | 2 | 19 |
| Budgetary Preparation and Control | 2012/13 | 15 | 1 | 14 |
| Treasury Management | 2012/13 | 15 | 7 | 8 |
| Universal Credit | 2012/13 | 5 | 1 | 4 |
| Resource Link/Payroll | 2012/13 | 20 | 2 | 18 |
| Creditor Payments | 2012/13 | 15 | 2 | 13 |
| Section Total | | 205 | 108 | 76 |
| BUSINESS SYSTEMS AUDITS | | | | |
| <u>Complete</u> | | | | |
| Care First | 2012/13 | 20 | 16 | |
| Customer Service Centre | 2012/13 | 15 | 7 | |
| <u>Started</u> | | | | |
| Data Protection | 2010 | 20 | 20 | 0 |
| Fleet Management and Roads Costing | 2012/13 | 25 | 6 | 19 |
| Leisure Management System | 2012/13 | 20 | 20 | 0 |
| Uniform System | 2012/13 | 10 | 4 | 6 |
| Section Total | | 110 | 73 | 25 |

| CORPORATE & DEPARTMENT AUDITS | | | | |
|---|---------|------------|------------|------------|
| <u>Complete</u> | | | | |
| Customer Services - School meals | - | 23 | 23 | |
| Chief Executive's Unit - Print & Design | 2011/12 | 12 | 12 | |
| Customer Services - Corporate Governance Statement | 2012/13 | 10 | 9 | |
| Corporate - SPIs | - | 25 | 22 | |
| Community Services - Allocating ASN Assistants Process | - | 10 | 21 | |
| Community Services - Outwith Authority Placements | - | 15 | 11 | |
| Customer Services - Business Continuity | 2012/13 | 15 | 7 | |
| <u>Started</u> | | | | |
| Community Services - Health & Safety (Leisure) | - | 15 | 15 | 0 |
| <u>Not Started</u> | | | | |
| Corporate | - | 10 | 0 | 10 |
| Development & Infrastructure Services - Section 75 Planning Obligations | - | 15 | 0 | 15 |
| Development & Infrastructure Services - Marine Services | 2012/13 | 10 | 0 | 10 |
| Section Total | | 160 | 120 | 35 |
| <u>Special investigations contingency</u> | | | | |
| | | 100 | | |
| Education | | | 43 | |
| Adult Care | | | 6 | |
| Interloch Transport | | | 5 | |
| Section Total | | 100 | 54 | 0 |
| <u>Other Areas</u> | | | | |
| Inverclyde Charity & Trust Accounts | 2012/13 | 0 | 7 | |
| Corporate - PSIF | - | 20 | 10 | |
| Audit of Risk Management | - | 10 | 5 | 5 |
| Follow-up External & Internal Audit Management Letter Points | 2012/13 | 80 | 36 | |
| NFI | 2012/13 | 40 | 21 | |
| Section Total | | 150 | 79 | 5 |
| TOTAL | | 725 | 434 | 141 |

Deferred to 2014-15**Days**

| | |
|--|------------|
| Chief Executive's Unit - Community Engagement | 10 |
| Development and Infrastructure Services - Parking | 10 |
| General Ledger Operations | 15 |
| IT Strategy | 19 |
| Pyramid Performance Management | 18 |
| Capital Contracts, Operating Leases and Capital Accounting | 30 |
| Total | 102 |