

**APPENDIX 1**

**Assessment of audit days: 2013-2014 strategic plan**

<b>AUDIT WORK SCHEDULE AS AT 2 AUGUST 2013</b>		<b>Last audited</b>	<b>Risk ranking</b>	<b>Original Estimated Audit Days 2013-14</b>	<b>Revised Estimated Audit Days 2013-14</b>	<b>Actual Audit Days 2013-14</b>	<b>Balance</b>
<b>FINANCIAL CONTROL AUDITS</b>							
<b>Complete</b>							
Stock and Work in Progress		2012/13	2	15	15	12	3
Cash & Income Banking		2012/13	1	20	20	18	2
<b>Started</b>							
Council Tax		2012/13	1	15	15	4	11
Non Domestic Rates		2012/13	2	15	15	2	13
Debtor Accounts		2012/13	2	15	15	5	10
<b>Not Started</b>							
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
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
<b>Section Total</b>				<b>310</b>	<b>310</b>	<b>41</b>	<b>269</b>
<b>BUSINESS SYSTEMS AUDITS</b>							
<b>Started</b>							
IT Strategy		-	1	20	20	1	19
Data Protection		2010	1	20	20	4	16
Fleet Management		2012/13	2	15	15	4	11
Pyramid Performance Management		2012/13	1	20	20	2	18
<b>Not Started</b>							
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
<b>Section Total</b>				<b>170</b>	<b>170</b>	<b>11</b>	<b>159</b>

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<b>CORPORATE &amp; DEPARTMENT AUDITS</b>						
<b>Complete</b>						
Customer Services - School meals	-	1	10	20	23	-3
Chief Executive's Unit - Print & Design	2011/12	1	20	10	12	-2
Customer Services - Corporate Governance Statement	2012/13	1	15	15	9	6
<b>Started</b>						
Corporate - PSIF	-	1	20	20	5	15
Corporate - SPIs	-	1	20	25	21	4
<b>Not Started</b>						
Corporate	-	1	10	10	0	10
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
<b>Section Total</b>			210	215	70	145
<b>Actual Direct Audit Time</b>			690	695	122	573
<b>Special Investigations contingency</b>			100	100	0	100
<b>Section Total</b>			100	100	0	100
<b>Other Areas</b>						
Inverclyde Charity & Trust Accounts	2012/13	0	0	4	-4	
Follow-up External & Internal Audit Management Letter Points	2012/13	80	80	16	64	
NFI	2012/13	40	40	12	28	
<b>Section Total</b>		120	120	32	88	
<b>TOTAL</b>		910	915	154	761	