



APPENDIX ONE ASSESSMENT OF AUDIT NEED

The table below shows the allocation of audit time between client departments and audit activity, for the three-year life of the strategic plan.

DEPARTMENT	Corporate Resources	Community Services	Development Services	Educational & Social Services	Finance	Homes & Technical Services	Council	Split
AUDIT ACTIVITY								
Systems Reviews	99 5.9%	252 15.0%	216 12.8%	387 23.0%	549 32.6%	180 10.7%	1,683 100%	42%
Audit Probes	27 7.9%	45 13.2%	27 7.9%	90 26.3%	126 36.8%	27 7.9%	342 100%	8%
Location Audits	- 0.0%	49 25.7%	5 2.6%	127 66.5%	- 0.0%	10 5.2%	191 100%	5%
Computer Audit	105 32.5%	8 2.5%	17 5.3%	23 7.1%	132 40.9%	38 11.8%	323 100%	8%
Contract Audit	- 0.0%	- 0.0%	40 33.3%	- 0.0%	- 0.0%	80 66.7%	120 100%	3%
Value for Money	60 20.0%	30 10.0%	30 10.0%	30 10.0%	120 40.0%	30 10.0%	300 100%	7%
Performance Indicators	102 42.5%	30 12.5%	15 6.3%	39 16.3%	27 11.3%	27 11.3%	240 100%	6%
Stock & Inventories	- 0.0%	- 0.0%	30 33.3%	- 0.0%	- 0.0%	60 66.7%	90 100%	2%
Defalcations	60 10.0%	90 15.0%	90 15.0%	150 25.0%	90 15.0%	120 20.0%	600 100%	15%
Advisory services	15 10.0%	30 20.0%	30 20.0%	30 20.0%	15 10.0%	30 20.0%	150 100%	4%
Overall Total	468 11.6%	534 13.2%	500 12.4%	876 21.7%	1,059 26.2%	602 14.9%	4,039 100%	100%