



APPENDIX TWO ANALYSIS OF SCOPE OF AUDIT

The risk assessment of system reviews identified 103 systems in the audit universe. Assessment on the basis of materiality, inherent risk and experience was conducted to classify the 103 systems into three groups - core systems, medium risk or lower risk. These are to be reviewed within two, five and ten year cycles respectively.

The table below summarises the universe of systems reviews by department and by classification.

Department	Number of Systems			Total	Audit Time Average in 3-year plan
	Core (2 year cycle)	Medium Risk (5 year cycle)	Lower Risk (10 year cycle)		
Community Services	-	7	14	21	252
Corporate Services	-	2	7	9	99
Development Services	-	8	8	16	216
Educational & Social Services	-	13	17	30	387
Finance	11	1	4	16	549
Homes & Technical Services	-	9	2	11	180
NUMBER OF SYSTEMS	11	40	52	103	1,683
Percentage split	11%	39%	50%	100%	100%
AUDIT TIME IN 3-YEAR PLAN	495	720	468	1,683	
Percentage split	29%	43%	28%	100%	

Relative split of systems and audit time by classification

