



APPENDIX FIVE AUDIT COVERAGE OF CORE SYSTEMS

SYSTEMS & COVERAGE

Four categories of core systems have been identified in the development of the strategic plan. The following table shows the total time allocated to each category, the systems and areas for attention within each category and details of audit activity in category.

EXCHEQUER & PAYMENTS

Systems

- Benefits
- Cash Collection & Banking
- Council Tax
- Creditors
- Fraud Measures
- Housing Rents
- Non Domestic Rates
- Payroll
- Sundry Debtors

Coverage

- Systems reviews within a two-year cycle.
- Audit probes within a ten-year cycle.
- CAATs support for systems and probity work.

ACCOUNTING & BUDGETING

Systems

- Main Accounting System
- Treasury Management

Coverage

- Systems reviews within a two-year cycle.
- Computer audit input into new system development

INFORMATION TECHNOLOGY

Areas for attention

- General controls
- New systems
- Existing systems

Coverage

- Computer audit review of controls and security.

CONTRACT AUDIT

Contracts

- Capital contracts
- Revenue contracts

Coverage

- Contract audit focussing of controls in key stages in contract life cycle.
- Examination of specific contracts.

SUMMARY

TOTAL TIME BY CATEGORY

Category	Days
Accounting & Budgeting	150
Exchequer & Payments	500
Information Technology	230
Contract Audit	120
TOTAL	1,000

TOTAL TIME BY AUDIT ACTIVITY

Audit activity	Days
Systems reviews	500
Audit Probes	80
Computer Audit	300
Contract Audit	120
TOTAL	1,000