

## ANNEX 2

## Summary of expected audit coverage for 2012/13

AREA	Proposed days	
	2011/12	2012/13
<b>Management and Assurance</b>		
Preparation of Internal Audit Plan (including risk assessment of audit needs, planning for reviews)	1	1
Production of Annual report and opinion	3	3
Attendance at ad hoc meetings	1	1
Liaison with staff and follow up of recommendations	1	1
<b>Fundamental Accounting Systems</b>		
Audit testing in relation to sub systems including Payroll, Personnel, Expenditure/Purchasing, Accounts Payable, Accounts receivable	3	3
<b>Crematorium Review</b>		
Establishment audit to include Petty cash, Budgetary control, financial reporting, income, debt collection, bank reconciliation, Asset management, stock control, risk management and governance arrangements	7	7
Advice and assistance	1	1
Redevelopment of Crematorium	1	0
Contingency	2	2
<b>Total</b>	20	19
<b>Optional additional services</b>		
Risk Management support	1	0.5
Corporate Governance support	1	0.5
<b>Total for all services</b>	22	20