Internal Audit Progress 2023/24: Quarter 3
Analysis of Performance

Time Spent: Audit Plan – Planned Vs Actual

ACTIVITY	ANNUAL ALLOCATION (DAYS)	PROFILE ALLOCATION (DAYS)	ACTUAL TO DATE (DAYS)	VARIATION (DAYS)
Planned Audit Work	340.0	255.0	238.7	+16.3
Other Time				
Sundry audit advice	15.0	11.2	7.9	+3.3
Contingency audit work	20.0	15.0	0.5	+14.5
Contingency non-audit work	10.0	7.5	4.5	+3.0
Other work	15.0	11.2	7.0	+4.2
Principal Internal Auditor non-audit work (incl. NFI)	75.0	56.3	58.1	-1.8
Non-chargeable activities	157.0	117.8	154.3	-36.5
Leave and other absences	148.0	111.0	111.2	-0.2
Total Other Time	440.0	330.0	343.5	-13.5
Total Time	780.0	585.0	582.2	+2.8

Time spent: Assignments Completed – Planned Time Vs Actual Time

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Cloud Applications and Hosting Contracts	Outsourced		
GIS and NLPG	8.0	10.2	-2.2
Council Tax	10.0	12.8	-2.8
Management of Contracts	12.0	12.3	-0.3
Local Elections	10.0	10.2	-0.2
Grounds Maintenance	10.0	9.2	+0.8
Void Management	10.0	11.5	-1.5
Human Resources Management	7.0	5.7	-1.3
Conservation and Design	7.0	6.3	+0.7
Economic Development	10.0	10.0	0.0

Explanation for variances greater than 2 days (unless within 20%):

GIS and NLPG: Insufficient time allocated for audit due to topic being new.

Council Tax: Insufficient allocation of time in relation to scope of audit.

Completion of Audit Plan: Target Vs Actual

NO. OF AUDITS PER AUDIT PLAN	PROFILED TARGET COMPLETION		ACTUAL NO. COMPLETED TO DATE		VARIATION	
	%	NO.	NO.	%	NO.	%
40	55.0	22	21*	52.5	-3	-4.5

*Does not include the two 2022/23 ICT reports that have been completed during the current financial year.