

**Internal Audit Progress 2023/24: Quarter 4****Analysis of Performance****Time Spent: Audit Plan – Planned Vs Actual**

ACTIVITY	ANNUAL ALLOCATION (DAYS)	PROFILE ALLOCATION (DAYS)	ACTUAL TO DATE (DAYS)	VARIATION (DAYS)
<u>Planned Audit Work</u>	340.0	340.0	313.5	+26.5
<u>Other Time</u>				
Sundry audit advice	15.0	15.0	9.2	+5.8
Contingency audit work	20.0	20.0	0.5	+19.5
Contingency non-audit work	10.0	10.0	5.4	+4.6
Other work	15.0	15.0	7.6	+7.4
Principal Internal Auditor non-audit work (incl. NFI)	75.0	75.0	79.8	-4.8
Non-chargeable activities	157.0	157.0	198.7	-41.7
Leave and other absences	148.0	148.0	128.7	+19.3
<i>Total Other Time</i>	440.0	440.0	429.9	+10.1
<i>Total Time</i>	780.0	780.0	743.4	+36.6

**Time spent: Assignments Completed – Planned Time Vs Actual Time**

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Aids and Adaptations	10.0	14.5	-4.5
Community Infrastructure Levy and Section 106 Agreements	10.0	13.6	-3.6
Corporate Governance	5.0	5.4	-0.4
Events Management	10.0	10.1	-0.1
Fire Safety and Prevention Contracts	10.0	10.8	-0.8
Houses in Multiple Occupation	12.0	17.3	-5.3
Housing Benefit and Council Tax Reduction	10.0	8.4	+1.6
Housing Rent Collection	15.0	11.2	+3.8
ICT Strategies and Policies	10.0	4.5	+5.5
Information Governance	7.0	9.5	-2.5

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Leisure and Recreation Facilities	9.0	9.2	-0.2
Loans to External Organisations	12.0	7.8	+4.2
National Non-Domestic Rates	10.0	9.3	+0.7
System Ownership and Management	Contracted Out		
Tech One	Contracted Out		
Website Management	6.0	5.1	+0.9

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

Aids and Adaptations: Insufficient time allocated for audit due to topic being new.  
Community Infrastructure Levy and Section 106 Agreements: Complex area with chasing required at draft reporting stages.  
Houses in Multiple Occupation: Audit allocated to a new auditor so additional time was needed to understand the audit process.  
Housing Rent Collection: Well organised information and no queries at reporting stage.  
ICT Strategies and Policies: Over-allocation of days compared to the scope.  
Information Governance: Additional time given to getting more survey responses and a large number of recommendations to discuss.  
Loans to External Organisations: Well organised information and no queries at reporting stage.

**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	40	100.00	37*	92.5	-3	-7.5

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