

**Internal Audit Progress 2024/25: Quarter 2**  
**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>	301.0	150.5	82.2	+68.3
<u>Other Time</u>				
Sundry audit advice	15.0	7.5	0.0	+7.5
Contingency audit work	20.0	10.0	20.2	-10.2
Contingency non-audit work	10.0	5.0	8.4	-3.4
Other work	15.0	7.5	0.0	+7.5
Principal Internal Auditor non-audit work	75.0	37.5	0.0	+37.5
Non-chargeable activities	157.0	78.5	114.3	-35.8
Leave and other absences	139.0	69.5	33.9	+35.6
<i>Total Other Time</i>	431.0	215.5	177.3	+38.2
<i>Total Time</i>	732.0	366.0	259.5	+106.5

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

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Customer Access Facilities	14.0	11.2	+2.8
Temporary Accommodation	10.0	10.9	-0.9
Cyber Security (2022/23 Audit)	Contracted Out		

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

Customer Access Facilities – the time allocation had not been amended for part of the previous scope that now forms a separate 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.	%
33	9	27.3	3*	9.1	-6	-18.2

Does not include the 2022/23 Cyber Security audit