

INTERNAL AUDIT PROGRESS 2015/16: 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>	254.0	127.0	108.5	+18.5
<u>Other Time</u>				
Sundry audit advice	25.0	12.5	10.6	+1.9
Special investigations (e.g. Fraud/Irregularities)	28.0	14.0	17.6	-3.6
Corporate and departmental Initiatives	35.0	17.5	33.8	-16.3
Non-chargeable activities	112.0	56.0	52.6	+3.4
Leave and other absences	110.0	55.0	62.1	-7.1
<i>Total Other Time</i>	310.0	155.0	176.7	-21.7
<i>Total Time</i>	564.0	282.0	285.2	-3.2

Time spent: Assignments Completed – Planned Vs Actual

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Housing Investment / Maintenance Programmes	14.0	15.6	+1.6
Sundry Debtors	Contracted-out audit		
Insurances	Contracted-out audit		
Private Sector Housing Grants	11.0	10.8	+0.2
Estate Management	8.0	8.8	-0.8
Highways Functions	7.0	9.0	-2.0
Customer Access Facilities	12.0	10.1	+1.9

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

Not applicable.

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.	%
35	12	35.0	12	35.0	0	0.0