

## APPENDIX 2

### **INTERNAL AUDIT PROGRESS 2011/12: QUARTER 3** **SUMMARY OF PERFORMANCE MEASURES**

#### **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>	395.00	296.25	234.40	+61.85
<u>Other Time</u>				
Sundry audit advice	30.00	22.50	19.30	+3.20
Fraud/Irregularities/Special investigations	25.00	18.75	26.40	-7.65
Corporate and departmental Initiatives	63.00	47.25	49.00	-1.75
Non-chargeable activities	121.00	90.75	120.10	-29.35
Leave and other absences	146.00	109.50	134.20	-24.70
<i>Total Other Time</i>	385.00	288.75	349.00	-60.25
<i>Total Time</i>	780.00	585.00	583.40	+1.60

#### **Time spent: Assignments undertaken in-house – Planned Vs Actual**

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)	EXPLANATION OF VARIANCE*
Local Elections	12.0	8.8	+3.2	Full allocation of time not required to complete programme.
Communications	10.0	11.5	-1.5	N/A
TOTAL Financial Management - IT Application	15.0	10.0	+5.0	Full allocation of time not required to complete programme.
Telephony Services	6.0	9.1	-3.1	Extended work to analyse array of mobile phone tariffs/costs. Also, IT audit contractor left causing continuity issues.
Golf Course	7.0	11.2	-4.2	Contractual arrangement between Council and new contractor more complex than anticipated and so more time needed to establish what the conditions were and how compliance was being monitored.
Sports Development	9.0	9.6	-0.6	N/A
Castle Farm Recreation Centre & Abbey Fields Swimming Pool	12.0	16.2	-4.2	First audit of a leisure centre following last year's membership investigation. Scope of audit therefore extended to establish and test the controls over

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)	EXPLANATION OF VARIANCE*
				memberships both on-site and centrally.

\*Variance explained if greater than 20% (unless within 2 days)

**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.	%
43	21.5	50.0	21	48.8	-0.5	-2.3