

INTERNAL AUDIT PROGRESS 2013/14: 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>	333.0	166.5	132.5	+34.0
<u>Other Time</u>				
Sundry audit advice	25.0	12.5	12.0	+0.5
Special investigations (e.g. Fraud/Irregularities)	20.0	10.0	16.8	-6.8
Corporate and departmental Initiatives	50.0	25.0	33.9	-8.9
Non-chargeable activities	123.0	61.5	62.5	-1.0
Leave and other absences	125.0	62.5	79.8	-17.3
<i>Total Other Time</i>	343.0	171.5	205.0	-33.5
<i>Total Time</i>	676.0	338.0	337.5	+0.5

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

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)	EXPLANATION OF VARIANCE*
Main Accounting System	13.0	13.5	-0.5	
Housing Repairs and Maintenance	12.0	9.9	+2.1	Reduced scope
Guest Wireless Project	4.0	3.8	+0.2	
Document Management Centre	10.0	11.3	-1.3	
VAT Accounting	10.0	9.5	+0.5	
Office Cleaning Contract	8.0	7.0	+1.0	
St Nicholas Park Leisure Centre	13.0	12.9	+0.1	

*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.	%
37	13.0	35.0	13	35.0	0	0.0