

**Internal Audit Progress 2019/20: Quarter 1**  
**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>	352.0	88.0	81.3	+6.7
<u>Other Time</u>				
Sundry audit advice	22.0	5.5	4.5	+1.0
Special investigations (e.g. Fraud/Irregularities)	20.0	5.0	0.0	+5.0
Corporate and departmental Initiatives	26.0	6.5	5.6	+0.9
Non-chargeable activities	138.0	34.5	40.4	-5.9
Leave and other absences	118.0	29.5	37.5	-8.0
<i>Total Other Time</i>	324.0	81.0	88.0	-7.0
<i>Total Time</i>	676.0	169.0	169.3	-0.3

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

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Human Resources Management	7.0	6.0	+1.0
Housing Benefit & Council Tax Reduction	10.0	10.9	-0.9
Website Management	Contracted-out		
Loans to External Organisations	8.00	11.4	-3.4

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

**Loans to External Organisations.** Several reasons for overspend: (1) First time the topic was audited so difficult to assess number of days required. (2) Several issues were identified. (3) Information not held centrally and difficult to obtain. (4) Several meetings were held to discuss issues arising.

**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	4	10.0	4	10.0	0	0.0