

INTERNAL AUDIT PROGRESS 2018/19: QUARTER 3**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>	227.0	170.3	171.4	-1.1
<u>Other Time</u>				
Sundry audit advice	25.0	18.8	15.6	+3.2
Special investigations (e.g. Fraud/Irregularities)	15.0	11.3	0.8	+10.5
Corporate and departmental Initiatives	31.0	23.2	29.1	-5.9
Non-chargeable activities	102.0	76.5	88.0	-11.5
Leave and other absences	85.0	63.7	73.0	-9.3
<i>Total Other Time</i>	258.0	193.5	206.5	-13.0
<i>Total Time</i>	485.0	363.8	377.9	-14.1

Time spent: Assignments Completed – Planned Vs Actual

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Housing Investment/Maintenance Programmes	16.0	16.7	-0.7
Housing Benefit & Council Tax Reduction	10.0	11.3	-1.3
Payroll and Staff Expenses	13.0	14.1	-1.1
Payment of Creditors		Contracted-out	
Database Security		Contracted-out	
Employee Attendance Management	9.0	9.4	-0.4
Sports Development	8.0	6.9	+1.1
Community Infrastructure Levy and Section 106 Agreements	10.0	14.2	-4.2
Insurances		Contracted-out	

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

Community Infrastructure Levy and Section 106 Agreements: Large number of issues identified.

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.	%
36	21	55.0	19	52.8	-2	-9.5