

APPENDIX 2

INTERNAL AUDIT PROGRESS 2012/13: QUARTER 1 **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>	309.0	77.3	60.0	+17.3
<u>Other Time</u>				
Sundry audit advice	25.0	6.2	6.4	-0.2
Fraud/Irregularities/Special investigations	20.0	5.0	6.6	-1.6
Corporate and departmental Initiatives	58.0	14.5	23.3	-8.8
Non-chargeable activities	123.0	30.8	35.6	-4.8
Leave and other absences	140.0	35.0	36.5	-1.5
<i>Total Other Time</i>	366.0	91.5	108.4	-16.9
<i>Total Time</i>	675.0	168.8	168.4	+0.4

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

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)	EXPLANATION OF VARIANCE*
Computer Virus Protection	4.0	4.7	-0.7	
Insurances	12.0	10.0	+2.0	
Estate Management	7.0	8.2	-1.2	
Outdoor Recreation Facilities	6.0	7.1	-1.1	
Newbold Comyn Leisure Centre	12.0	9.8	+2.2	Audit more straightforward than envisaged.

*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.	%
35	5	15.0	5	15.0	—	—