

**INTERNAL AUDIT PROGRESS 2014/15: 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>	288.0	72.0	60.6	+11.4
<u>Other Time</u>				
Sundry audit advice	22.0	5.5	6.9	-1.4
Special investigations (e.g. Fraud/Irregularities)	30.0	7.5	0.2	+7.3
Corporate and departmental Initiatives	39.0	9.8	12.7	-2.9
Non-chargeable activities	114.0	28.5	38.9	-10.4
Leave and other absences	116.0	29.0	49.1	-20.1
<i>Total Other Time</i>	321.0	80.3	107.8	-27.5
<i>Total Time</i>	609.0	152.3	168.4	-16.1

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

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Corporate Procurement	12.0	10.6	+1.4
Banking Arrangements	10.0	10.7	-0.7
Lettings and Void Control	10.0	12.2	-2.2
Community Leisure Facilities	10.0	10.3	-0.3
Documents Store	6.0	6.0	-

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

Lettings and Void Control: Programme of tests more thorough than initially anticipated.

**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.	%
34	5	15.0	5	15.0	0	0.0