

INTERNAL AUDIT PROGRESS 2017/18: 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>	278.0	208.5	188.3	+20.2
<u>Other Time</u>				
Sundry audit advice	25.0	18.8	15.6	+3.2
Special investigations (e.g. Fraud/Irregularities)	20.0	15.0	0.0	+15.0
Corporate and departmental Initiatives	35.0	26.2	30.5	-4.3
Non-chargeable activities	112.0	84.0	92.2	-8.2
Leave and other absences	102.0	76.5	100.1	-23.6
<i>Total Other Time</i>	294.0	220.5	238.4	-17.9
<i>Total Time</i>	572.0	429.0	426.7	+2.3

Time spent: Assignments Completed – Planned Vs Actual

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Corporate Governance: Organisational Culture	12.0	13.8	-1.8
Collection of National Non-domestic Rates	10.0	11.8	-1.8
Media Services	11.0	10.4	+0.6
Income Receipting and Document Management	10.0	10.2	-0.2
Events Management	10.0	12.2	-2.2
Licensing Services	10.0	9.7	+0.3
Energy Management	10.0	11.2	-1.2

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

Events Management: 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.	%
38	21	55.0	18	47.4	-3	-14.2