

**Internal Audit Progress 2020/21: 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>	245.4	184.0	182.3	+1.7
<u>Other Time</u>				
Sundry audit advice	30.1	22.6	18.5	+4.1
Contingency (used mainly for Covid grants)	91.4	68.6	78.2	-9.6
Principal Internal Auditor non-audit work (incl. NFI)	71.9	53.9	38.0	+15.9
Non-chargeable activities	207.3	155.5	187.0	-31.5
Leave and other absences	133.5	100.1	78.7	+21.4
<i>Total Other Time</i>	534.2	400.7	400.4	+0.3
<i>Total Time</i>	779.6	584.7	582.7	+2.0

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

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Housing Rent Collection	14.2	16.2	-2.0
Catering Concessions	7.0	7.0	0.0
Building Cleaning Services	12.0	7.0	+5.0

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

**Building Cleaning Services** – Audit more straightforward than 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.	%
25	15	60	10	40.0	-5	-33.3