

INTERNAL AUDIT PROGRESS 2016/17: 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>	267.0	200.3	181.9	+18.4
<u>Other Time</u>				
Sundry audit advice	25.0	18.7	15.0	+3.7
Special investigations (e.g. Fraud/Irregularities)	27.0	20.2	25.8	-5.6
Corporate and departmental Initiatives	45.0	33.8	28.0	+5.8
Non-chargeable activities	106.0	79.5	92.9	-13.4
Leave and other absences	102.0	76.5	83.0	-6.5
<i>Total Other Time</i>	305.0	228.7	244.7	-16.0
<i>Total Time</i>	572.0	429.0	426.6	+2.4

Time spent: Assignments Completed – Planned Vs Actual

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Corporate Procurement	12.0	12.9	-0.9
Collection of National Non-Domestic Rates	10.0	11.3	-1.3
Treasury Management	Contracted-out audit		
Equality and Diversity	9.0	8.7	+0.3
Corporate Health and Safety	8.0	9.7	-1.7
Safeguarding Children & Vulnerable Adults	10.0	11.7	-1.7
Affordable Housing Development Programme	10.0	8.1	+1.9
Grounds Maintenance	10.0	7.6	+2.4

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

Grounds Maintenance: The audit was more straightforward than envisaged. In addition, use of a standard programme to conduct the audit helped to reduce the time needed.

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.	%
37	22	60.0	20	54.1	-2	-9.1