

Internal Audit Progress 2023/24: Quarter 2**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>	340.0	170.0	158.2	+11.8
<u>Other Time</u>				
Sundry audit advice	15.0	7.5	9.1	-1.6
Contingency audit work	20.0	10.0	0.5	+9.5
Contingency non-audit work	10.0	5.0	4.5	+0.5
Other work	15.0	7.5	2.8	+4.7
Principal Internal Auditor non-audit work (incl. NFI)	75.0	37.5	41.6	-4.1
Non-chargeable activities	157.0	78.5	102.4	-23.9
Leave and other absences	148.0	74.0	72.5	+1.5
<i>Total Other Time</i>	440.0	220.0	233.4	-13.4
<i>Total Time</i>	780.0	390.0	391.6	-1.6

Time spent: Assignments Completed – Planned Time Vs Actual Time

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Banking Arrangements	10.0	10.0	0.0
Purchasing Cards	10.0	9.5	+0.5
VAT Accounting	10.0	10.0	0.0
Shared Legal Services	10.0	10.6	-0.6
Refuse Collection and Recycling	10.0	9.9	+0.1
Employee Attendance Management	8.0	9.2	-1.2
<i>IT Change, Configuration and Release Management (2022/23 audit)</i>	<i>Contracted out</i>		
<i>Business Applications - APP Civica (2022/23 audit)</i>	<i>Contracted out</i>		

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

Not applicable this Quarter.

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.	%
40	30.0	12	11*	27.5	-1	-8.33

*Does not include the two 2022/23 ICT reports that have been completed during the current financial year.