

Internal Audit Progress 2022/23: Quarter 4
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>	341.0	341.0	330.1	+10.9
<u>Other Time</u>				
Sundry audit advice	15.0	15.0	7.7	+7.3
Contingency audit work	25.0	25.0	22.7	+2.3
Contingency non-audit work	10.0	10.0	5.0	+5.0
Other work	15.0	15.0	12.5	+2.5
Principal Internal Auditor non-audit work (incl. NFI)	75.0	75.0	58.8	+16.2
Non-chargeable activities	163.0	163.0	194.1	-31.1
Leave and other absences	136.0	136.0	149.8	-13.8
<i>Total Other Time</i>	439.0	439.0	450.6	-11.6
<i>Total Time</i>	780.0	780.0	780.7	-0.7

Time spent: Assignments Completed – Planned Vs Actual

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Emergency Planning & Business Continuity Management	6.0	6.5	-0.5
Payment of Creditors	12.0	10.2	+1.8
Main Accounting System	13.0	13.0	0.0
Microsoft 365	Contracted out – 2021/22 audit		
Corporate Properties Repair and Maintenance	13.0	12.9	+0.1
Food Safety	10.0	10.7	-0.7
Leisure Facilities Contracts	11.0	5.1	+5.9
Royal Spa Centre	14.0	14.0	0.0
Town Hall Lettings	8.0	8.1	-0.1
Affordable Housing Development Programme	12.0	13.9	-1.9
Lettings and Void Control	13.0	15.1	-2.1

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Recruitment and Selection, Terms and Conditions	7.0	8.1	-1.1

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

Leisure Facilities Contracts: Extremely well-administered function with all documentation and explanations provided speedily.

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.	%
35	100.0	35	32*	91.4	-3	-8.6

*Does not include three 2021/22 ICT reports completed during the current financial year.