

**INTERNAL AUDIT PROGRESS 2014/15: 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>	288.0	144.0	137.9	+6.1
<u>Other Time</u>				
Sundry audit advice	22.0	11.0	14.7	-3.7
Special investigations (e.g. Fraud/Irregularities)	30.0	15.0	0.7	+14.3
Corporate and departmental Initiatives	39.0	19.5	22.0	-2.5
Non-chargeable activities	114.0	57.0	67.0	-10.0
Leave and other absences	116.0	58.0	71.6	-13.6
<i>Total Other Time</i>	321.0	160.5	176.0	-15.5
<i>Total Time</i>	609.0	304.5	313.9	-9.4

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

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Committee Services	10.0	8.0	+2.0
Shared Legal Services	10.0	11.5	-1.5
Corporate Training	8.0	10.0	-2.0
Corporate Properties Repair & Maintenance	14.0	15.5	-1.5
Royal Spa Centre	15.0	14.5	+0.5
Development Management	14.0	15.4	-1.4

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

Lettings and Void Control: Programme of tests more thorough than initially 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.	%
34	12	35.0	11	32.4	-1	-8.3