

INTERNAL AUDIT PROGRESS 2016/17: 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>	267.0	133.5	112.5	+21.0
<u>Other Time</u>				
Sundry audit advice	25.0	12.5	9.4	+3.1
Special investigations (e.g. Fraud/Irregularities)	27.0	13.5	25.8	-12.3
Corporate and departmental Initiatives	45.0	22.5	19.6	+2.9
Non-chargeable activities	106.0	53.0	52.7	+0.3
Leave and other absences	102.0	51.0	65.0	-14.0
<i>Total Other Time</i>	305.0	152.5	172.5	-20.0
<i>Total Time</i>	572.0	286.0	285.0	+1.0

Time spent: Assignments Completed – Planned Vs Actual

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Medium Term Financial Strategy	Contracted-out audit		
Financial Planning and Budgetary Control	Contracted-out audit		
Main Accounting System	Contracted-out audit		
Housing Repairs and Maintenance	Contracted-out audit		
Business Applications - MIS Housing and Corporate Property	10.0	9.0	+1.0
Food Safety	10.0	7.1	+2.9
Council House Sales	8.0	6.6	+1.4
Asbestos Management	8.0	10.1	-2.1
Bereavement Services	13.0	13.9	-0.9

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

Food Safety: The audit was more straightforward than envisaged.

Asbestos Management: Significant issues were raised.

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	13	35.0	12	32.4	-1	-7.7