

APPENDIX 2

INTERNAL AUDIT PROGRESS 2011/12: QUARTER 4 **SUMMARY OF PERFORMANCE MEASURES**

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>	393.00	393.00	376.1	+16.9
<u>Other Time</u>				
Sundry audit advice	30.00	30.00	25.5	+4.5
Fraud/Irregularities/Special investigations	25.00	25.00	26.4	-1.4
Corporate and departmental Initiatives	63.00	63.00	50.1	+12.9
Non-chargeable activities	121.00	121.00	149.2	-28.2
Leave and other absences	146.00	146.00	151.3	-5.3
<i>Total Other Time</i>	385.00	385.00	402.5	-17.5
<i>Total Time</i>	778.00	778.00	778.6	-0.60

Time spent: Assignments undertaken in-house – Planned Vs Actual

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)	EXPLANATION OF VARIANCE*
Collection of Council Tax	11.0	11.1	-0.1	N/A
Collection of National Non-Domestic Rates	11.0	11.6	-0.6	N/A
Administration of Housing & Council Tax Benefit	11.0	9.4	+1.6	N/A
Payment of Creditors	13.0	14.3	-1.3	N/A
Treasury Management	12.0	11.6	+0.4	N/A
Corporate Governance	5.0	4.9	+0.1	N/A
Corporate Procurement	10.0	9.6	+0.4	N/A
Customer Access Facilities	14.0	7.4	+6.6	Scope limited due to transitional state of activity (new strategy under consultation) and some reliance on audit coverage of joint services by Warwickshire County Council.
Document Management Centre	5.0	4.1	+0.9	N/A
Information and IT Strategy	5.0	3.7	+1.3	N/A
ICT Service Continuity Management	7.0	4.7	+2.3	Audit more straightforward than envisaged.

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)	EXPLANATION OF VARIANCE*
Planning, Building Control & Land Charges - IT Apps.	6.0	9.1	-3.1	Several issues emerged requiring more time than envisaged.
Homelessness and Housing Advice	13.0	13.2	-0.2	N/A
Lettings and Void Control	10.0	9.8	+0.2	N/A
Plant Maintenance	9.0	6.4	+2.6	Higher allocation than required (based on previous staffing and contractual issues subsequently addressed).
Royal Spa Centre	14.0	9.1	+4.9	Following a number of changes affecting income collection and bankings and two recent cash discrepancies it was decided to focus the audit purely on the controls over income collection. This therefore narrowed the traditional scope of the audit.
Highways Functions	12.0	11.1	+0.9	N/A
Recycling Services	13.0	10.0	+3.0	Original allocation of time over-generous, especially as function found to be well-controlled.
Street Cleansing	10.0	7.0	+3.0	Late substitute assignment for Open Spaces and risk-based overview approach agreed reducing number of days required.
Car Parking	10.0	10.8	-0.8	N/A
Health and Safety Enforcement	12.0	10.2	+1.8	N/A
Environmental Protection Functions	12.0	10.2	+1.8	N/A

*Variance explained if greater than 20% (unless within 2 days)

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.	%
43	43	100.0	43	100.0	0	0.0