

**INTERNAL AUDIT PROGRESS 2013/14: QUARTER 3****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>	287.0	215.0	186.5	+28.5
<u>Other Time</u>				
Sundry audit advice	25.0	19.0	18.9	+0.1
Special investigations (e.g. Fraud/Irregularities)	46.0	34.5	54.5	-20.0
Corporate and departmental Initiatives	60.0	45.0	41.4	+3.6
Non-chargeable activities	123.0	92.0	95.7	-3.7
Leave and other absences	125.0	93.5	10.1	-16.6
<i>Total Other Time</i>	379.0	284.0	320.6	-36.6
<i>Total Time</i>	666.0	499.0	507.1	-8.1

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

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)	EXPLANATION OF VARIANCE*
Medium Term Financial Strategy	7.0	7.2	-0.2	
Financial Planning and Budgetary Control	8.0	8.3	-0.3	
Climate Change	10.0	9.2	+0.8	
Collection of National Non-Domestic Rates	10.0	9.5	+0.5	
Recruitment and Selection, Terms and Conditions	8.0	9.7	-1.7	
Corporate Health and Safety	8.0	8.4	-0.4	
Management of the Virtualised Server Environment	Contracted out			

\*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.	%
33	20	60.0	20	60.0	0	0.0