

Internal Audit Progress 2019/20: 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>	337.0	337.0	344.1	-7.1
<u>Other Time</u>				
Sundry audit advice	17.0	17.0	17.0	0.0
Special investigations (e.g. Fraud/Irregularities)	20.0	20.0	0.0	+20.0
Corporate and departmental Initiatives	28.0	28.0	22.3	+5.7
Non-chargeable activities	154.0	154.0	168.6	-14.6
Leave and other absences	120.0	120.0	123.0	-3.0
<i>Total Other Time</i>	339.0	339.0	330.9	+8.1
<i>Total Time</i>	676.0	676.0	675.0	+1.0

Time spent: Assignments Completed – Planned Vs Actual

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Housing Stock Asset Management	9.0	4.8	+4.2
Financial Strategy, Planning and Budgetary Control	10.0	5.5	+4.5
Council Tax	5.0	6.4	-1.4
National Non-Domestic Rates	10.0	10.0	0.0
Main Accounting System	10.0	10.2	-0.2
Recruitment and Selection, Terms and Conditions	8.0	8.0	0.0
Equality and Diversity	7.0	7.0	0.0
Corporate Health and Safety	7.0	6.3	+0.7
Safeguarding Children and Vulnerable Adults	10.0	10.0	0.0
Local Elections	10.0	9.5	+0.5
Events Management	10.0	10.9	-0.9
Conservation and Design	7.0	6.3	+0.7
Banking Arrangements	10.0	10.0	0.0
VAT Accounting	10.0	6.1	+3.9

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
CCTV Services (Replacing Crime and Disorder)	9.0	13.8	-4.8
Lettings and Void Control	14.0	11.8	+2.2

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

Housing Stock Asset Management: Scope significantly curtailed due to Coronavirus pandemic and the impact on work. Scope not covered will be carried forward to next audit of this area.

Financial Strategy, Planning and Budgetary Control: Well controlled and no significant issues.

VAT Accounting: Well controlled and no issues.

CCTV Services: Very comprehensive consultancy review. The review replaced a planned audit of Crime and Disorder that has been deferred to next financial year.

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.	%
39	39	100	39	100	0	0