

INTERNAL AUDIT PROGRESS 2016/17: 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>	267.0	267.0	269.5	-2.5
<u>Other Time</u>				
Sundry audit advice	25.0	25.0	21.1	+3.9
Special investigations (e.g. Fraud/Irregularities)	27.0	27.0	25.8	+1.2
Corporate and departmental Initiatives	45.0	45.0	36.0	+9.0
Non-chargeable activities	106.0	106.0	122.3	-16.3
Leave and other absences	102.0	102.0	96.0	+6.0
<i>Total Other Time</i>	305.0	305.0	301.2	+3.8
<i>Total Time</i>	572.0	572.0	570.7	+1.3

Time spent: Assignments Completed – Planned Vs Actual

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Corporate Governance	5.0	5.5	-0.5
Human Resources Management	10.0	7.6	+2.4
Corporate Property & Portfolio Management	12.0	13.3	-1.3
Planning Policy	8.0	6.9	+1.1
Collection of Council Tax	10.0	11.1	-1.1
ICT Business Continuity / Disaster Recovery	Contracted-out audit		
ICT Change Management and Testing	Contracted-out audit		
Business Applications – TOTAL Financial Management	Contracted-out audit		
Patching and Firmware Updates	Contracted-out audit		
Recruitment and Selection, Terms and Conditions	8.0	7.8	+0.2
Golf Course	10.0	9.1	+0.9
Catering Concessions	7.0	5.1	+1.9

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Building Control	14.0	17.2	-3.2
Conservation & Design	7.0	7.4	-0.4
Crime and Disorder	10.0	7.5	+2.5
Lettings and Void Control	10.0	10.5	-0.5
Open Spaces	10.0	11.2	-1.2

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

Human Resources Management: Ease of access to information meant that it didn't take as long to complete as planned.

Building Control: Full audit of the service covering all aspects of the partnership – wanted to ensure appropriate coverage; plus there was some extended report discussions/amendments.

Crime and Disorder: Although there was full coverage the assignment did not take as long as expected.

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	37	100.0	37	100.0	0	0.0