

Internal Audit Progress 2023/24: Quarter 1
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> | 340.0 | 85.0 | 75.3 | +9.7 |
| <u>Other Time</u> | | | | |
| Sundry audit advice | 15.0 | 3.7 | 3.4 | +0.3 |
| Contingency audit work | 20.0 | 5.0 | 0.5 | +4.5 |
| Contingency non-audit work | 10.0 | 2.5 | 4.3 | -1.8 |
| Other work | 15.0 | 3.7 | 2.2 | +1.5 |
| Principal Internal Auditor non-audit work (incl. NFI) | 75.0 | 18.8 | 20.8 | -2.0 |
| Non-chargeable activities | 157.0 | 39.3 | 53.9 | -14.6 |
| Leave and other absences | 148.0 | 37.0 | 33.0 | +4.0 |
| <i>Total Other Time</i> | 440.0 | 110.0 | 118.1 | -8.1 |
| <i>Total Time</i> | 780.0 | 195.0 | 193.4 | +1.6 |

Time spent: Assignments Completed – Planned Vs Actual

| AUDIT ASSIGNMENT | PLAN (DAYS) | TIME TAKEN (DAYS) | UNDER (+) / OVER (-) |
|----------------------------|-------------|-------------------|----------------------|
| Grant Applications | 7.0 | 6.7 | +0.3 |
| Tenancy Management | 10.0 | 11.3 | -1.3 |
| Staff Health and Wellbeing | 6.0 | 7.0 | -1.0 |
| Catering Concessions | 7.0 | 8.3 | -1.3 |
| Sports Development | 8.0 | 7.9 | +0.1 |

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

Not applicable this Quarter.

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. | % |
| 40 | 10.0 | 4 | 5 | 12.5 | +1 | +25.0 |