

INTERNAL AUDIT PROGRESS 2013/14: 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>	333.0	83.3	67.9	+15.4
<u>Other Time</u>				
Sundry audit advice	25.0	6.2	6.3	-0.1
Special investigations (e.g. Fraud/Irregularities)	20.0	5.0	0.1	+4.9
Corporate and departmental Initiatives	50.0	12.5	18.9	-6.4
Non-chargeable activities	123.0	30.8	35.8	-5.0
Leave and other absences	125.0	31.2	39.7	-8.5
<i>Total Other Time</i>	343.0	85.7	100.8	-15.1
<i>Total Time</i>	676.0	169.0	168.7	-0.3

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

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)	EXPLANATION OF VARIANCE*
Corporate Governance	5.0	4.5	+0.5	
Administration of Housing & Council Tax Benefit	10.0	11.1	-1.1	
Catering Concessions	7.0	8.0	-1.0	
Local Land Charges	10.0	9.8	0.2	
Crime and Disorder	10.0	9.9	0.1	
Bereavement Services	13.0	13.0	-	

*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.	%
37	6	15.0	6	15.0	0	0.0