

Internal Audit Progress 2022/23: Quarter 2**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>	341.0	170.5	148.6	+21.9
<u>Other Time</u>				
Sundry audit advice	15.0	7.5	3.3	+4.2
Contingency audit work	25.0	12.5	21.5	-9.0
Contingency non-audit work	10.0	5.0	0.1	-4.9
Other work	15.0	7.5	2.6	+4.9
Principal Internal Auditor non-audit work (incl. NFI)	75.0	37.5	29.6	+7.9
Non-chargeable activities	163.0	81.5	95.2	-13.7
Leave and other absences	136.0	68.0	89.5	-21.5
<i>Total Other Time</i>	439.0	219.5	241.8	-22.3
<i>Total Time</i>	780.0	390.0	390.4	-0.4

Time spent: Assignments Completed – Planned Vs Actual

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Housing Stock Asset Management	14.0	14.1	-0.1
Sundry Debtors	12.0	10.6	+1.4
Payroll and Staff Expenses	13.0	10.2	+2.8
ICT Operations as a Joint Service	Contracted out – 2021/22 Audit		
Financial Systems Interfaces	Contracted out – 2021/22 Audit		
CCTV Services	11.0	9.3	+1.7
Safeguarding Children and Vulnerable Adults	8.0	5.9	+2.1
Sustainability and Delivery Outcomes	6.0	6.3	-0.3
Open Spaces	11.0	10.2	+0.8
Homelessness and Housing Advice	12.0	12.3	-0.3
Right to Buy	8.0	7.9	+0.1

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

Payroll and Staff Expenses: Assignment more straightforward than envisaged.
Safeguarding Children and Vulnerable Adults: Well-controlled function.

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.	%
35	12	34.2	11*	31.4	1	8.33

*Does not include the two 2021/22 ICT reports that have been completed during the current financial year.