

**INTERNAL AUDIT PROGRESS 2018/19: 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>	227.0	113.5	118.0	-4.5
<u>Other Time</u>				
Sundry audit advice	25.0	12.5	10.4	+2.1
Special investigations (e.g. Fraud/Irregularities)	20.0	10.0	0.8	+9.2
Corporate and departmental Initiatives	35.0	17.5	19.3	-1.8
Non-chargeable activities	117.0	58.5	64.6	-6.1
Leave and other absences	100.0	50.0	64.0	-14.0
<i>Total Other Time</i>	297.0	148.5	159.1	-10.6
<i>Total Time</i>	524.0	262.0	277.1	-15.1

**Time spent: Assignments Completed – Planned Vs Actual**

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Corporate Governance: Ethics	12.0	11.7	+0.3
Insurances	Contracted Out		
Places and Projects	10.0	11.0	-1.0
CCTV Services	10.0	10.5	-0.5
Leaseholder Service Charges	8.0	8.0	-
Asbestos Management	10.0	9.9	+0.1

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

Not applicable – all variances 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.	%
36	11	30.0	10	27.8	-1	-9.1