

**Internal Audit Progress 2019/20: Quarter 3****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>	337.0	252.7	255.4	-2.7
<u>Other Time</u>				
Sundry audit advice	17.0	12.8	12.9	-0.1
Special investigations (e.g. Fraud/Irregularities)	20.0	15.0	0.0	+15.0
Corporate and departmental Initiatives	28.0	21.0	18.2	+2.8
Non-chargeable activities	154.0	115.5	118.3	-2.8
Leave and other absences	120.0	90.0	101.5	-11.5
<i>Total Other Time</i>	339.0	254.3	250.9	+3.4
<i>Total Time</i>	676.0	507.0	506.3	+0.7

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

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Corporate Governance	5.0	5.5	-0.5
Planning Policy	10.0	9.4	+0.6
Sundry Debtors	10.0	10.7	-0.7
Treasury Management	10.0	10.7	-0.7
Infrastructure Security and Resilience	Contracted out		
Information Systems Policies	Contracted out		
Cloud Applications	Contracted out		
Catering Concessions	7.0	6.6	+0.4
Health and Safety Compliance of Council Buildings	10.0	13.9	-3.9
Food Safety	10.0	10.2	-0.2
Homelessness and Housing Advice	10.0	11.8	-1.8
Open Spaces	10.0	10.5	-0.5

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

**Health and Safety Compliance of Council Buildings** – This was a new audit, so the 'calculation' of the time required to undertake the audit was a best guess and this proved inadequate. There were also issues with getting information from some staff and one key

member of staff was off sick, so additional time was required to cover areas where he may have been able to provide more appropriate, and more timely, responses. In addition, he returned to work before the end of the audit, so some of these areas were revisited to ensure that the correct responses and documentation had been received.

**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	24	60	23	57.5	-1	-4.2