

Internal Audit Progress 2022/23: 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>	341.0	255.8	227.5	+28.3
<u>Other Time</u>				
Sundry audit advice	15.0	11.2	5.9	+5.3
Contingency audit work	25.0	18.7	21.9	-3.2
Contingency non-audit work	10.0	7.5	3.4	+4.1
Other work	15.0	11.2	10.0	+1.2
Principal Internal Auditor non-audit work (incl. NFI)	75.0	56.3	44.2	+12.1
Non-chargeable activities	163.0	122.3	146.5	-24.2
Leave and other absences	136.0	102.0	124.0	-22.0
<i>Total Other Time</i>	439.0	329.2	355.9	-26.7
<i>Total Time</i>	780.0	585.0	583.4	+1.6

Time spent: Assignments Completed – Planned Vs Actual

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Financial Strategy, Planning and Budgetary Control	8.0	8.2	-0.2
Council Tax	10.0	7.7	+2.3
National Non-Domestic Rates	10.0	7.8	+2.2
Treasury Management	13.0	15.2	-2.2
Corporate Health and Safety	7.0	7.0	0.0
Community Services	8.0	8.0	0.0
Health and Safety Compliance of Council Buildings	11.0	10.9	+0.1
Bereavement Services	11.0	9.6	+1.4
Electoral Registration	11	11.4	-0.4
Planning Policy	11	8.6	+2.4

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

Council Tax: Assignment more straightforward than envisaged. Well-controlled function. Auditor had previous experience of function.

National Non-Domestic Rates: Assignment more straightforward than envisaged. Well-controlled function. Auditor had previous experience of function.

Planning Policy: Assignment more straightforward than envisaged. 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	60.0	21	21*	60.0	0	0.0

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