

INTERNAL AUDIT PROGRESS 2010/11: QUARTER 4
SUMMARY OF PERFORMANCE MEASURES

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>	388.0	388.0	368.4	+19.6
<u>Other Time</u>				
Sundry audit advice	30.0	30.0	29.1	+0.9
Fraud/Irregularities/Special investigations	35.0	35.0	18.2	+16.8
Corporate and departmental Initiatives	66.0	66.0	81.6	-15.6
Non-chargeable activities	121.0	121.0	139.2	-18.2
Leave and other absences	140.0	140.0	143.4	-3.4
<i>Total Other Time</i>	392.0	392.0	411.5	-19.5
<i>Total Time</i>	780.0	780.0	779.9	+0.1

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

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)	EXPLANATION OF VARIANCE*
Capital Accounting	6.0	6.3	-0.3	n/a
Administration of Housing & Council Tax Benefit	11.0	13.8	-2.8	Time required to complete the audit programme. (Time available due to reduced scope on other audits.)
Accounting and Budgetary Control	13.0	8.8	+4.2	Time, and therefore scope, reduced to meet year-end audit plan deadlines.
Housing Rent Collection	15.0	17.7	-2.7	n/a
Housing Repairs & Maintenance	12.0	17.1	-5.1	Additional time to test for duplicate payments (overpayments of over £7,000 recovered as a result).
Performance Management	7.0	5.2	+1.8	n/a
Emergency Planning	8.0	7.9	+0.1	n/a
Business Continuity Management	8.0	7.9	+0.1	n/a
Recruitment and Selection, Terms and	7.0	8.0	-1.0	n/a

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)	EXPLANATION OF VARIANCE*
Conditions				
Document Management Centre	5.0	6.7	-1.7	n/a
IT Applications – Email and Instant Messaging	6.0	7.1	-1.1	n/a
Planning, Building Control & Land Charges - IT Apps.	14.0	1.5	+12.5	Audit postponed as issues being encountered by IT following change to the system.
Banking Arrangements	10.0	7.4	+2.6	No significant system changes since last audit, no reported problems and confidence in same staff in post reduced the amount of detailed testing.
Housing Environmental Functions	7.0	7.3	-0.3	n/a
Gypsy and Traveller Sites	10.0	4.5	+5.5	First audit of this area – from initial findings, full review deemed unnecessary.
Royal Spa Centre	2.0	1.9	+0.1	n/a
Town Hall Lettings	10.0	3.1	+6.9	Due to forthcoming changes to booking and charging arrangements, scope limited to review of implementation of previous recommendations.
Development Control	14.0	7.1	+6.9	Reduced scope as the service was (and still is) going through a lean systems intervention.
Policy, Projects and Conservation	11.0	8.2	+2.8	XXX
Economic Development	14.0	16.8	-2.8	n/a

* 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.	%
42	42.0	100.0	40	95.2	2	4.8