

INTERNAL AUDIT PROGRESS 2010/11: QUARTER 3
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	291.0	239.5	+51.5
<u>Other Time</u>				
Sundry audit advice	30.0	22.5	22.1	+0.4
Fraud/Irregularities/Special investigations	35.0	26.3	17.1	+9.2
Corporate and departmental Initiatives	66.0	49.5	74.4	-24.9
Non-chargeable activities	121.0	90.7	107.5	-16.8
Leave and other absences	140.0	105.0	123.4	-18.4
<i>Total Other Time</i>	392.0	294.0	344.5	-50.5
<i>Total Time</i>	780.0	585.0	584.0	+1.0

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

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)	EXPLANATION OF VARIANCE*
Payroll and Staff Expenses	14.0	22.8	-8.8	CIPFA programme completed in full to ensure full coverage of the topic this year – time available due to variances elsewhere (for the auditor concerned).
Housing Repairs & Maintenance	12.0	15.9	-3.9	Additional work performed to identify £7K of duplicate payments.
Corporate Governance	5.0	6.0	-1.0	n/a
Community Leisure Facilities	9.0	10.4	-1.4	n/a
Partnership Working/Local Area Agreements	10.0	12.1	-2.1	Reviewing new partnership governance framework and selected major partnerships more complex than expected.
Recruitment and Selection, Terms and	7.0	7.5	-0.5	n/a

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)	EXPLANATION OF VARIANCE*
Conditions				
Committee Services	10.0	9.4	+0.6	n/a
Civica OPENRevenues - IT Applications	14.0	15.0	-1.0	n/a
VAT Accounting	10.0	11.5	-1.5	n/a
Arts and Heritage Development	7.0	9.8	-2.8	Audit deferred for significant period post-commencement (circumstances outside auditor's control) and first examination of complex partnership framework.
Refuse Collection	11.0	5.0	+6.0	Planned days based on a perceived risk score. The scope for the audit, however, is minimal based on controls over the 'new' contract that has been introduced since the last audit – full coverage undertaken.
Grounds Maintenance	14.0	17.0	-3.0	The audit was carried out over the summer and autumn period and was disrupted by annual leave and by being diverted onto two separate missing cash investigations. In addition, work was required on the Fraud and Corruption action plan as part of preparing the mid-term report to Finance and Audit Scrutiny Committee.

* 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	21.0	50.0	21	50.0	0	0.0