

Internal Audit Progress 2020/21: 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>	241.4	120.7	111.9	+8.8
<u>Other Time</u>				
Sundry audit advice	30.1	15.5	16.9	-1.4
Contingency (used primarily for Covid-related grants work)	95.4	47.7	73.3	-25.6
Principal Internal Auditor non-audit work (incl. NFI)	71.9	35.6	19.8	+14.9
Non-chargeable activities	207.3	103.6	116.2	-12.6
Leave and other absences	133.5	66.7	52.0	+14.7
<i>Total Other Time</i>	538.2	269.1	278.2	-9.1
<i>Total Time</i>	779.6	389.8	390.1	-0.3

Time spent: Assignments Completed – Planned Vs Actual

Audit Assignment	Plan (Days)	Time Taken (Days)	Under (+) / Over (-)
Corporate Governance	5.3	5.6	-0.3
Corporate Procurement	12.5	12.3	+0.2
Management of Contracts	14.9	14.9	0.0
Shared Legal Services	18.7	19.0	-0.3
Local Land Charges	7.0	7.0	0.0
Corporate Training	17.0	17.9	-0.9

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

Not applicable.

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.	%
25	7.5	30	7	28.0	-0.5	-6.7