

INTERNAL AUDIT PROGRESS 2018/19: QUARTER 4
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>	229.0	229.0	234.2	-5.2
<u>Other Time</u>				
Sundry audit advice	25.0	25.0	18.6	+6.4
Special investigations (e.g. Fraud/Irregularities)	15.0	15.0	0.8	+14.2
Corporate and departmental Initiatives	31.0	31.0	34.5	-3.5
Non-chargeable activities	102.0	102.0	127.5	-25.5
Leave and other absences	91.0	91.0	85.1	+5.9
<i>Total Other Time</i>	264.0	264.0	266.5	-2.5
<i>Total Time</i>	493.0	493.0	500.7	-7.7

Time spent: Assignments Completed – Planned Vs Actual

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Performance Management	Undertaken by Audit & Risk Manager		
Corporate Property & Portfolio Management	Contracted-out		
Council Tax: Valuation, Liability and Collection / Refunds sub-systems	13.0	16.4	-3.4
National Non-Domestic Rates	10.0	11.1	-1.1
Business Applications: Civica Open Revenues	Contracted-out		
System Ownership and Management	Contracted-out		
Financial Systems Interfaces	Contracted-out		
Royal Pump Rooms (including Art Gallery)	10.0	9.4	+0.6
Leisure and Recreation Facilities	10.0	8.2	+1.8
Leisure Facilities Contracts	10.0	8.3	+1.7
Building Control	15.0	11.4	+3.6

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Funding of Voluntary Organisations	10.0	9.1	+0.9
Health and Safety Enforcement in the District	Contracted-out		
Homelessness and Housing Advice (Review of Strategy Objectives)	Contracted-out		
Estate Management	8.0	6.3	+1.7
Right to Buy	7.0	3.9	+3.1
Car Parking	10.0	8.5	+1.5

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

Council Tax: Allocation of time was for only two sub-systems to be audited but three were audited.

Building Control: Familiarity with the system and minor reduction in testing due to unavailability of key member of staff.

Right to Buy: Ease of document access and no significant changes to processes.

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.	%
36	36	100.0	36	100.0	0	0.0