

**INTERNAL AUDIT PROGRESS 2017/18: 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>	278.0	139.0	115.0	+24.0
<u>Other Time</u>				
Sundry audit advice	25.0	12.5	10.2	+2.3
Special investigations (e.g. Fraud/Irregularities)	20.0	10.0	0.0	+10.0
Corporate and departmental Initiatives	35.0	17.5	23.1	-5.6
Non-chargeable activities	112.0	56.0	63.6	-7.6
Leave and other absences	102.0	51.0	73.1	-22.1
<i>Total Other Time</i>	294.0	147.0	170.0	-23.0
<i>Total Time</i>	572.0	286.0	285.0	+1.0

**Time spent: Assignments Completed – Planned Vs Actual**

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Housing Rent Collection	Contracted Out		
Royal Spa Centre	15.0	14.9	+0.1
Town Hall Lettings	9.0	7.3	+1.7
Shared Legal Services	11.0	11.4	-0.4
Rural & Urban Capital Improvement Schemes	8.0	8.3	-0.3
Private Sector Housing Regulation	10.0	7.6	+2.4
Refuse Collection and Recycling	Contracted Out		
Street Cleansing	Contracted Out		

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

Private Sector Housing Regulation: Review more straightforward than envisaged.

**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.	%
38	13	35.0	11	28.9	-2	-15.4