

INTERNAL AUDIT PROGRESS 2012/13: 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>	303.0	303.0	297.0	+6.0
<u>Other Time</u>				
Sundry audit advice	25.0	25.0	25.5	-0.5
Special investigations (e.g. Fraud/Irregularities)	27.0	27.0	54.0	-27.0
Corporate and departmental Initiatives	58.0	58.0	46.0	+12.0
Non-chargeable activities	123.0	123.0	130.2	-7.2
Leave and other absences	140.0	140.0	123.7	+16.3
<i>Total Other Time</i>	373.0	373.0	379.4	-6.4
<i>Total Time</i>	676.0	676.0	676.4	-0.4

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

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)	EXPLANATION OF VARIANCE*
Human Resources Management	10.0	6.3	+3.7	Time culled to compensate for overspends elsewhere.
Car Parking Income	7.0	6.8	+0.2	
Collection of Council Tax	11.0	11.9	-0.9	
Collection of National Non-Domestic Rates	11.0	10.5	+0.5	
Administration of Housing & Council Tax Benefit	8.0	5.9	+2.1	Scope amended to reflect emergent risks.
Sundry Debtors	11.0	9.0	+2.0	
Employee Absence Management	10.0	9.2	+0.8	
Mortgages	7.0	2.5	+4.5	Very few mortgages left to test.
Corporate Properties Repair and Maintenance	15.0	14.3	+0.7	
Royal Pump Rooms (including Art Gallery)	11.0	9.3	+1.7	
CCTV Services	10.0	6.1	+3.9	Time culled to compensate for overspends elsewhere.
Food Safety	10.0	10.3	-0.3	

*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.	%
35	35	100.0	35	100.0	0	0.0