

Internal Audit Progress 2022/23: Quarter 1**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>	341.0	85.2	71.2	+14.0
<u>Other Time</u>				
Sundry audit advice	15.0	3.7	1.8	+1.9
Contingency audit work	25.0	6.3	17.6	-11.3
Contingency non-audit work	10.0	2.5	0.0	+2.5
Other work	15.0	3.7	0.3	+3.4
Principal Internal Auditor non-audit work (incl. NFI)	75.0	18.8	16.3	+2.5
Non-chargeable activities	163.0	40.8	54.5	-13.7
Leave and other absences	136.0	34.0	42.7	-8.7
<i>Total Other Time</i>	439.0	109.8	133.2	-23.4
<i>Total Time</i>	780.0	195.0	204.4	-9.4

Time spent: Assignments Completed – Planned Vs Actual

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Corporate Governance	5.0	5.5	-0.5
Gas and Electrical Safety Checks	11.0	8.4	+2.6

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

Gas and Electrical Safety Checks: Assignment 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.	%
35	3.5	10	2	5.7	-1.5	-42.9