

INTERNAL AUDIT PROGRESS 2012/13: QUARTER 3

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>	310.0	232.5	198.3	+34.2
<u>Other Time</u>				
Sundry audit advice	25.0	18.8	19.6	-0.8
Special investigations (e.g. Fraud/Irregularities)	20.0	15.0	47.2	-32.2
Corporate and departmental Initiatives	58.0	43.5	40.9	+2.6
Non-chargeable activities	123.0	92.2	98.0	-5.8
Leave and other absences	140.0	105.0	102.7	+2.3
<i>Total Other Time</i>	366.0	274.5	308.4	-33.9
<i>Total Time</i>	676.0	507.0	506.7	+0.3

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

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)	EXPLANATION OF VARIANCE*
Corporate Property and Portfolio Management	10.0	7.2	+2.8	Time culled to compensate for overspends elsewhere.
Housing Management – IT Application	7.0	8.5	-1.5	
Private Sector Housing Grants	12.0	11.3	+0.7	
Supporting People Services	13.0	14.4	-1.4	
Energy Management	13.0	11.2	+1.8	
Public Conveniences	9.0	8.7	+0.3	
Open Spaces	10.0	9.9	+0.1	

*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	21	60.0	20	57.1	-1	-4.8