

INTERNAL AUDIT PROGRESS 2011/12: QUARTER 2
SUMMARY OF PERFORMANCE MEASURES

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>	395.0	197.5	143.1	+54.4
<u>Other Time</u>				
Sundry audit advice	30.0	15.0	11.7	+3.3
Fraud/Irregularities/Special investigations	25.0	12.5	21.4	-8.9
Corporate and departmental Initiatives	63.0	31.5	38.7	-7.2
Non-chargeable activities	121.0	60.5	74.8	-14.3
Leave and other absences	146.0	73.0	98.4	-25.4
<i>Total Other Time</i>	385.0	192.5	245.0	-52.5
<i>Total Time</i>	780.0	390.0	388.1	+1.9

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

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)	EXPLANATION OF VARIANCE*
Corporate Training	6.0	6.7	-0.7	N/A
Electoral Registration: Follow Up Review	5.0	2.2	+2.8	Over-budgeting for a follow-up audit.
Benefit Fraud Investigation	8.0	11.2	-3.2	Stopping and starting of audit due to gym membership investigation.
Information Governance	7.0	9.3	-2.3	Required extensive consultation with senior managers not foreseen in original time estimate.
General Fund Capital Programme	10.0	10.5	-0.5	N/A
Leaseholder Service Charges	10.0	9.4	+0.6	N/A
Newbold Comyn Leisure Centre	2.0	2.0	0.0	N/A
Building Control	11.0	11.9	-0.9	N/A
Licensing	11.0	11.0	0.0	N/A
Legal Services	10.0	11.5	-1.5	N/A

* 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.	%
43	13	30.0	14	32.6	+1	+7.7