

INTERNAL AUDIT PROGRESS 2014/15: 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>	288.0	216.0	215.0	+1.0
<u>Other Time</u>				
Sundry audit advice	22.0	16.5	20.9	-4.4
Special investigations (e.g. Fraud/Irregularities)	30.0	22.5	3.2	+19.3
Corporate and departmental Initiatives	39.0	29.3	27.7	+1.6
Non-chargeable activities	114.0	85.5	94.6	-9.1
Leave and other absences	116.0	87.0	94.6	-7.6
<i>Total Other Time</i>	321.0	240.8	241.0	-0.2
<i>Total Time</i>	609.0	456.8	456.0	+0.8

Time spent: Assignments Completed – Planned Vs Actual

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Corporate Governance	5.0	6.0	-1.0
Payroll and Staff Expenses	13.0	16.0	-3.0
Section 106 Agreements	10.0	13.7	-3.7
Licensing Services	10.0	11.5	-1.5
Flood Risk Management	10.0	12.0	-2.0
Administration of Housing Benefit & Council Tax Reduction	Contracted-out audit		
Treasury Management	Contracted-out audit		

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

Payroll and Staff Expenses: Overspend due to the large amount of findings and the additional work that was required to get to the bottom of some of the issues.

Section 106 Agreements: Original allocation was a 'best guess' of the time that would be required. Also, follow-up work required following discussion of draft report.

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.	%
34	20	60.0	19	55.9	-1	-5.0