

Appendix 3 – Internal Audit Resource Analysis (1st April 2014 to 28th July 2014)

	Original Plan Budget (Days)	Expected to Date (Days)	Actual to Date (Days)
Gross Days	4107	1422	1513
Uncontrollable Days			
Bank Holidays	128	44	49
Annual Leave	487	169	158
Net Available Days	3492	1209	1306
Days available for direct audits and support work Available for Projects			
Main Reviews/Spot Checks	1475	331	352
Follow-up's	139	48	23
2013/14 Plan C/fwd	275	275	280*
	1877	1119	701
Risk Management			
Corporate Risk Management	134	46	68
Ad hoc on-demand support/advice (risks & controls)	155	54	28
Chamberlain Business Continuity Support	8	3	1
Anti-Fraud & Corruption			
Fraud Investigations	318	110	122
Pro-active fraud & prevention	105	36	38
Audit Planning & Reporting			
Audit Planning & Reporting	52	18	24
Audit Plan progress reporting	47	16	5
External Audit Liaison/Co-ordination	15	5	3
Efficiency & Performance Review			
Support to Efficiency Board/EPSC	40	14	11
Officer Groups (Information management, Information Liaison, Transport Groups)	0	0	1
Audit Development			
Continuous Improvement	68	24	30
Audit policy, research and development	56	19	31
Audit intranet	3	1	0
Member Support			
COL Audit & Risk Management Committee	45	16	35
GSMD Audit & Risk Management Committee	6	2	2
London Councils - Audit Committee	5	2	2
Museum of London - Audit Committee	6	2	1
Police Performance & VFM Committee	4	1	4
Barbican Centre Risk/Finance Committee	5	2	3
	1072	371	407

Admin Support

General (e.g. time recording/staff meetings/staff monitoring)***	246	85	128
MK Audit Automation Software	23	8	20
Other Absences*	126	44	42
Audit Training**	78	27	38
Corporate Training	18	6	17
CIPFA & IIA Training	40	14	8
	531	184	253

* sickness /medical appointments/City volunteering/Jury Service

** includes Office Apprentice College Hours

*** includes recruitment hours and lost time