

#### Appendix 4 – Internal Audit Resource Analysis (1st April 2014 to 31st October 2014)

	Original Plan Budget (Days)	Expected to Date (Days)	Actual to Date (Days)
Gross Days	4107	2448	2531
<b>Uncontrollable Days</b>			
Bank Holidays	128	76	62
Annual Leave	487	290	308
<b>Net Available Days</b>	3492	2082	2161
<b>Days available for direct audits and support work</b>			
<b>Available for Projects</b>			
Main Reviews/Spot Checks	1475	768	757
Follow-up's	139	83	45
2013/14 Plan C/fwd	275	275	280
	1889	1126	1082
<b>Risk Management</b>			
Corporate Risk Management	134	80	128
Ad hoc on-demand support/advice (risks & controls)	155	91	57
Chamberlain Business Continuity Support	8	5	4
<b>Anti-Fraud &amp; Corruption</b>			
Fraud Investigations	318	189	209
Pro-active fraud & prevention	105	63	55
<b>Audit Planning &amp; Reporting</b>			
Audit Planning & Reporting	52	31	30
Audit Plan progress reporting	47	28	11
External Audit Liaison/Co-ordination	15	9	3
<b>Efficiency &amp; Performance Review</b>			
Support to Efficiency Board/EPSC and Officer Groups	40	24	17
<b>Audit Development</b>			
Continuous Improvement	68	41	31
Audit policy, research and development	56	33	46
Audit intranet	3	2	0
<b>Member Support</b>			
COL Audit & Risk Management Committee	45	27	59
GSMD Audit & Risk Management Committee	6	4	4
London Councils - Audit Committee	5	3	3
Museum of London - Audit Committee	6	4	3
Police Performance & VFM Committee	4	2	8
Barbican Centre Risk/Finance Committee	5	3	4
	1072	639	672

**Admin Support**

General (e.g. time recording/staff meetings/staff monitoring)  
MK Audit Automation Software  
Other Absences\*  
  
Audit Training  
Corporate Training  
CIPFA & IIA Training

246  
23  
126  
  
78  
18  
40

146  
14  
75  
  
47  
11  
24

211  
46  
63\*  
  
49  
26  
12

**531****317****407****\*Other Absences**

Sickness	43
Medical Appointments	6
Public Duties	3
Ceremonial	1
Paternity Leave	10
<b>Total</b>	<b>63</b>