

Appendix 2

Internal Audit Annual Work Resource Allocation

Analysis of resources of internal audit, risk management and fraud function

Total available days* for whole team	2677	100%
Management, Training, Administration and Sickness	464	17.3%
Anti-Fraud and Corruption, Risk Management Internal Audit Planning, Ad hoc Advice, Research and Development and Support Services ⁱ	964	36%
Delivery of Internal Audit Reviews	1249	46.7%

Allocation of resources to the plan

Total Days in the Plan	1201	
Corporate and Strategic reviews	425	34%
Departmental reviews	405	32%
Institutional reviews	269	22%
Non City Institutional reviews	102	8%
Contingency ⁱⁱ	48	4%

*Excludes apprentice post.

ⁱ Includes anti-fraud and corruption, risk management, audit planning and reporting, development of the internal audit function and members support.

ⁱⁱ Excludes contingency requested by Non City Institutions