

Appendix 2 – Internal Audit Resource Analysis (1st April 2012 to 31st March 2013)

	Original Plan Budget (Days)	Outturn Days
Gross Days	3900	3975
Uncontrollable Days		
Bank Holidays	150	135
Annual Leave	469	390
Net Available Days	3281	3450
Days available for direct audits and support work Available for Projects		
Main Reviews/Spot Checks	1719	1554
Follow-up's	124	113
2011 Plan C/fwd	50	310
	1893	1977
Risk Management		
Corporate Risk Management	128	137
Ad hoc on-demand support/advice (risks & controls)	175	50
Chamberlain Business Continuity Support	6	1
Anti-Fraud & Corruption		
Fraud Investigations	175	237
Pro-active fraud & prevention	74	62
Audit Planning & Reporting		
Audit Planning & Reporting	49	55
Audit Plan progress reporting	51	91
External Audit Liaison/Co-ordination	15	11
Efficiency & Performance Review		
Support to Efficiency Board/EPSC	40	50
Audit Development		
Continuous Improvement	66	54
Audit policy, research and development	60	54
Audit intranet	3	6
Member Support		
COL Audit & Risk Management Committee	28	36
GSMD Audit & Risk Management Committee	6	4
London Councils - Audit Committee	6	5
Museum of London - Audit Committee	6	5
Police Performance & VFM Committee	3	3
Barbican Centre Risk/Finance Committee	4	4
	895	865
Admin Support		
General (e.g. time recording/staff meetings/staff monitoring)	240	319
MK Audit Automation Software	15	48
Other Absences*	105	137
Audit Training	75	51
Corporate Training	18	29
CIPFA & IIA Training	40	24
	493	608

* sickness /medical appointments/City volunteering- including 2 City Olympic Volunteers