

Appendix 1

Internal Audit Resource Assumption DETAILED ANALYSIS OF AVAILABLE DAYS IN 2014/2015

	Total	%
Gross Days (52 weeks) – 15.6 FTE's	4107	
Less: uncontrollable days		
Bank Holidays (8 days)	128	
Annual Leave	487	
Net Available days	3492	100.0%
Admin Support		
General (e.g. time recording/staff meetings/staff monitoring)	246	7%
MK super user	23	0.7%
Sickness	110	3.2%
Other contractual absences	16	0.5%
CPD Technical Training	78	2.2%
Corporate Training	18	0.5%
CIPFA & IIA Training	40	1.1%
	531	15.2%
Days Available for direct audits and support work	2961	84.8%
Audit Support & Development		
Risk Management		
Corporate Risk Management	134	3.8%
ad hoc on-demand support/advice (risks and controls)	155	4.4%
Chamberlain Business Continuity Support	8	0.2%
Anti-Fraud & Corruption		
Fraud investigations	318	9.1%
Pro-active fraud & prevention	105	3.0%
Audit Planning & Reporting		
Audit Planning	52	1.5%
Audit Plan progress reporting	47	1.3%
External Audit Liaison/co-ordination	15	0.4%
Efficiency & Performance Review		
support to Efficiency Board/EPSC	40	1.1%
Audit Development		
Continuous improvement	68	1.9%
Audit policy, research and development	56	1.6%
Audit intranet	3	0.1%

Member Support

COL Audit Committee	45	1.3%
GSMD Audit Committee	6	0.2%
London Councils - Audit Committee	5	0.1%
Museum of London - Audit Committee	6	0.2%
Police Performance & VFM Committee	4	0.1%
Barbican Centre Risk/Finance Committee	5	0.1%
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	1072	30.7%

AVAILABLE FOR AUDIT PROJECTS:- (see Appendix 2)

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	1889	54.1%
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