

Delivery against Internal Audit Plan for 2019/20
as at 31st July 2019

Audit Area	Original 2019/20 Plan Days	Forecasted days to the 30/09/19	AUDIT DAYS USED TO 31/07/19
Core Financial Systems (See note 1)	108	33	23
Corporate Audits (See note 3)	21	31	11
Other Systems Audits (See note 2)	121	60	66
Sub Total	250	124	100
Audit Management Meetings	30	15	11
Corporate Meetings / Reading	20	10	7
Annual Plans, Reports and Audit Committee support	20	10	1
Other chargeable (See note 3)	0	0	0
Sub Total	70	35	19
Total	320	159	119

Audit days used are rounded to the nearest whole.

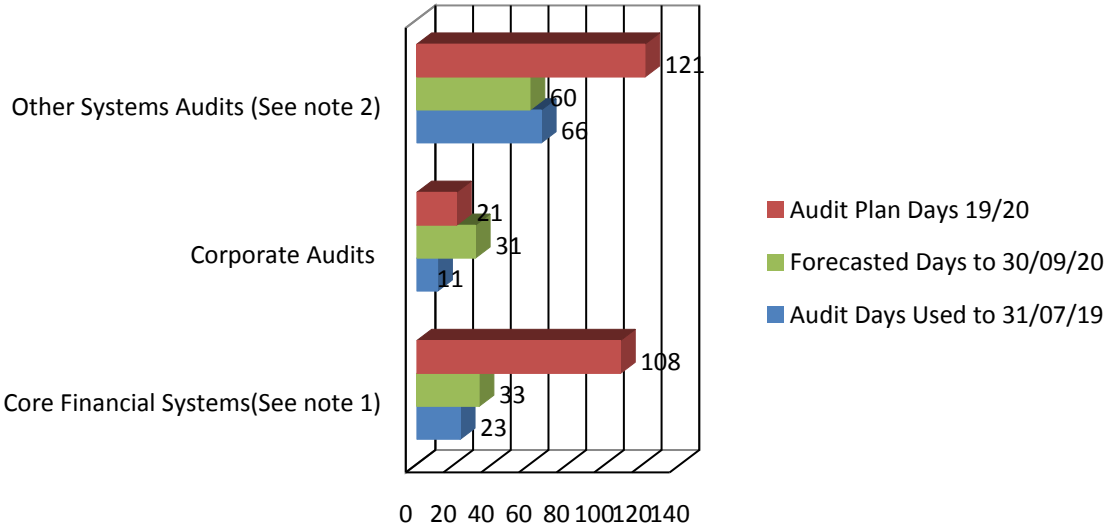
Note 1: This figure includes Quality Assurance monitoring work and the Revenues and Benefits Shared Service audit work undertaken. A number of the 'Core Financial Systems' are reviewed on a rolling basis through Q1 to Q3 inclusive the results of which are reported in Q4.

Note 2: A number of the budgets in this section are 'on demand' (e.g. consultancy, investigations) so the requirements can fluctuate throughout the quarters. Over the last two quarters there has been a significant demand in regard to investigatory days for stage 2 complaints and other work. As a result there is an 'overspend' of the original budget resulting in a requirement to apply a variation to the original plan.

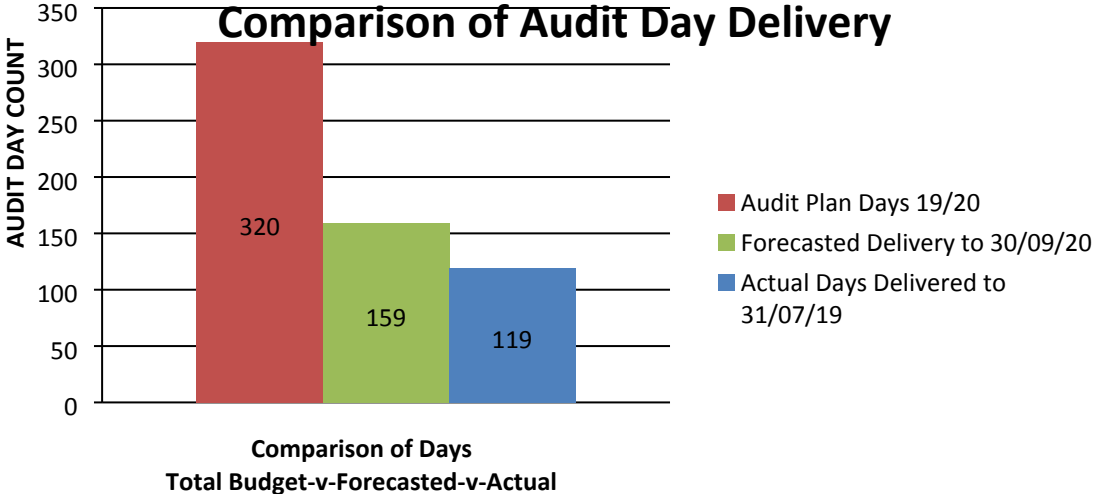
Note 3: Additional piece of work requested by Internal Audit Committee (i.e. Sansome Walk). This will result in a requirement to apply a variation to the original plan.

Any plan variation requirements will be considered on a risk based approach and agreed by the s151 Officer.

Comparison of Audit Days by Category



Comparison of Audit Day Delivery



Comparison of Non Audit Days by Category

