

Internal Audit Allocation 2020/2021**APPENDIX 2**

DESCRIPTION (analysis of description overleaf)	DAYS 2020/21 1 July 2020 to 31 March 2021	DAYS 2019/20 1 April 2019 to 31 March 2020	VARIANCE	NOTES (overleaf)
Total available days	780	953	(173)	1
1 internal audit manager (52 weeks x 5 days) x 9/12 months	195	260	(65)	
1 auditor (52 weeks x 5 days) x 9/12 months	195	260	(65)	
1 auditor (52 weeks x 5 days) x 9/12 months (2-month vacancy in 2019/20)	195	217	(22)	
1 auditor (52 weeks x 5 days) x 9/12 months (2-month vacancy in 2019/20)	195	217	(22)	
Total lost days	134	151	(17)	2
Annual leave entitlement (planned)	86	95	(9)	
Public holidays, office Christmas closure (planned)	28	36	(8)	
Sickness absence (unplanned)	20	20	0	
Total non-chargeable days	54	82	(28)	3
Administration	30	40	(10)	
Training and development	12	32	(20)	
Corporate and internal audit team meetings	12	10	2	
Total chargeable days	592	720	(128)	4
Internal audit plan 2019/20	55	0	55	
Internal audit plan 2020/21 (planned assurance)	315	452	(137)	
Internal audit plan 2020/21 (planned consultancy)	40	0	40	
Consultancy (unplanned)	45	32	13	
Contingency/investigations (unplanned)	27	58	(31)	
Ad-hoc advice	27	42	(15)	
Internal audit follow up	18	28	(10)	
Audit management	65	100	(35)	
Town and parish council audits	0	8	(8)	
Total lost, non-chargeable, chargeable days	780	953	(173)	
Proportion of chargeable days	76%	76%	0%	
Proportion of non-chargeable days	7%	9%	(2%)	
Proportion of lost days	17%	16%	1%	

Analysis of description**Administration**

- Appraisals
- Progress and 1-2-1 meetings
- Filing
- Timekeeping (timesheets, time allocation, individual work plans)
- Staff briefings
- E-mails/correspondence
- Recruitment

Training and development

- In-house corporate training (IT, new systems, HR training programme)
- External role related training (management, fraud, audit)
- Study leave for professional qualifications or other role specific training

Team meetings

- Internal audit, finance managers, operational management group, statutory officers, portfolio holders

Audit management

- Preparation and attendance at committee
- Revision of audit procedures
- Quality assurance/file reviews
- Liaising with external audit
- Raising the profile of internal audit
- Attendance at corporate internal and external networking meetings
- Internal audit presence on the website and intranet at both sites
- Preparation and monitoring of the internal audit plan
- Budgetary control
- Delivery of training
- Performance management
- Recommendations database (maintenance and non-audit specific work)
- Corporate fraud

Ad-hoc advice

- Informal responsive advice to queries from officers

Consultancy/system development

- Formal governance, risk and control project work based on agreed terms of reference (i.e. project member for implementation of new systems, system mapping, delivery of training to members and staff)

Contingency/investigations

- Responsive work issued and agreed by the S151 officer, joint audit and governance committee, members or management team

Town and parish councils

- Provision of internal audit services to town and parish councils

Five Councils Partnership

- Audit assistance in relation to Capita services (i.e. Exchequer services and IT) as requested by senior management

1. Total available days decreased by 173 from 953 to 780

- The calculation of available auditor days is based on a fully staffed internal audit team for the remaining nine months of the year (July 2020 to March 2021). During quarter one of 2020/21, the internal audit team assisted in the councils' response to Covid-19 (i.e. business and discretionary grant work). The 2019/20 calculation allowed for two auditor vacancies for two months.

2. Total lost days decreased by 17 days from 151 to 134

- **Annual leave entitlement (less 9 days):** one long serving auditor has additional annual leave entitlement (five days) and one auditor has purchased additional annual leave (five days). The 2020/21 annual leave days is pro-rated for the remaining nine months. In 2019/20 the two-month auditor vacancies reduced the total annual leave days.
- **Public holidays and office closure (less 8 days):** allocation of seven public holidays per auditor in 2020/21. The two auditor vacancies in April and May of 2019/20 reduced the total public holidays by eight days.
- **Sickness absence (no change):** allowance of five sick days per auditor.

3. Total non-chargeable days decreased by 28 days from 82 to 54

- **Administration (less 10 days):** allocation based on the average number of days used over the last three years, pro-rated for the remaining nine months in 2020/21. In 2019/20 the two auditor vacancies reduced the allocation of administration days.
- **Training and development (less 20 days):** allocation of three days per auditor for in-house and external training, based on the average number of days used over the last three years.
- **Corporate/team meetings (plus 2 days):** allocation of three days per auditor, based on the average number of days used over the last three years.

4. Total chargeable days decreased by 128 days from 720 to 592

- **Internal audit plan 2019/20 (plus 55 days):** allocation of 55 days for the completion of four 2019/20 audits, which have not been finalised by 31 March 2020.
- **Internal audit plan 2020/21 (planned assurance) (less 137 days):** the number of planned assurance audits has decreased to accommodate the remaining nine months of 2020/21, due to Covid-19.
- **Internal audit plan 2020/21 (planned consultancy) (plus 40 days):** there are two planned consultancy audits in 2020/21 - no planned consultancy audits were scheduled for 2019/20.
- **Consultancy (unplanned) (plus 13 days):** allocation of five days per service area (four days in 2019/20), based on audit planning discussions.
- **Contingency/investigations (unplanned) (less 31 day):** allocation of three days per service area, which is based on the average number of days used over the last three years.
- **Ad-hoc advice (less 15 days):** allocation of three days per service area, which is based on the average number of days used over the last three years.
- **Internal audit follow up (less 10 days):** allocation of 10 days for 2019/20 follow ups and eight days for 2020/21 follow ups.
- **Audit management (less 35 days):** allocation is in line with the average number of days used over the last three years, pro-rated for the remaining nine months.
- **Five Councils Partnership (no change):** 20 days budgeted for audit assistance in relation to services coming back in-house.
- **Town and parish councils (less 8 days):** internal audit services are no longer offered to town and parish councils.