

Internal Audit Allocation 2022/23

APPENDIX 2

DESCRIPTION (analysis of description overleaf)	DAYS 2022/23	DAYS 2020/21	VARIANCE	Notes (overleaf)
Total available days	1,040	1,040	0	1
1 internal audit manager (52 weeks x 5 days)	260	260	0	
3 auditors (52 weeks x 5 days)	780	780	0	
Total lost days	213	179	34	2
Annual leave entitlement (planned)	115	115	0	
Public holidays, office Christmas closure (planned)	48	44	4	
Other leave (planned)	10	0	10	
Sickness absence (unplanned)	40	20	20	
Total non-chargeable days	90	86	4	3
Administration	50	50	0	
Meeting attendance	20	16	4	
Training and development	20	20	0	
Total chargeable days	737	775	(38)	4
Internal audit plan 2021/22	55	44	11	
Internal audit plan 2022/23 (key financial audits)	119	160	(41)	
Internal audit plan 2022/23 (planned assurance)	305	300	5	
Internal audit plan 2022/23 (planned consultancy)	60	44	16	
Consultancy (unplanned)	40	42	(2)	
Contingency/investigations (unplanned)	24	35	(11)	
Ad-hoc advice (unplanned)	24	35	(11)	
Follow up reviews	30	25	5	
Audit management	80	80	0	
Five Councils Partnership	0	10	(10)	
Total lost, non-chargeable, chargeable days	1,040	1,040	0	
Proportion of chargeable days	71%	75%	(4%)	
Proportion of non-chargeable days	9%	8%	1%	
Proportion of lost days	20%	17%	3%	

Analysis of description**Administration**

- 1-2-1's
- Timekeeping (timesheets, time allocation, individual work plans)
- E-mails
- Recruitment

Meeting attendance

- Staff briefings, internal audit, finance managers, operational management group, statutory officers, senior management team

Training and development

- In-house training
- External role related training (including internal audit network events)
- Study leave

Audit management

- Preparation and attendance at committee
- Revision of audit methodology
- Quality assurance/file reviews
- Liaising with external audit
- Raising the profile of internal audit
- 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

Ad-hoc advice

- Informal responsive advice to queries from officers

Consultancy

- 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, or senior management team

Five Councils Partnership

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

1. Total available days: no change

- The calculation of available auditor days is based on a fully staffed internal audit team for 12 months (one internal audit manager and three auditors).

2. Total lost days increased by 34 days from 179 to 213

- **Annual leave entitlement (no change):** includes annual leave entitlement, plus purchase of additional leave
- **Public holidays and office closure (plus 4 days):** allocation of 12 public holidays per auditor. One additional public holiday in 2022/23 due to the Platinum Jubilee.
- **Sickness absence (plus 20 days):** allowance of 10 sick days per officer based on historic data.

3. Total non-chargeable days increased by 4 days from 86 to 90

- **Administration (no change):** allocation based on the average number of days used over the last three years.
- **Meeting attendance (plus 4 days):** allocation of five days per auditor, based on the average number of days used over the last three years.
- **Training and development (no change):** allocation of five days per auditor for in-house and external training.

4. Total chargeable days decreased by 38 days from 7775 to 737

- **Internal audit plan 2021/22 (plus 11 days):** allocation of 55 days for the completion of eight 2021/22 audits, which have not been finalised by 31 March 2022.
- **Internal audit plan 2022/23 (key financial audits) (less 41 days):** the reduction in budgeted hours can be achieved due to the removal of one key financial audit, three experienced auditors, and bringing Exchequer services back in-house.
- **Internal audit plan 2022/23 (planned assurance) (plus 5 days):** the increased in the number of planned assurance days due to the nature and scope of audit topics on the audit plan.
- **Internal audit plan 2022/23 (planned consultancy) (plus 16 days):** there are three planned consultancy audits in 2022/23 identified from audit planning work.
- **Consultancy (unplanned) (less 2 days):** allocation of five days per eight service teams.
- **Contingency/investigations (unplanned) (less 11 days):** allocation of three days per eight service teams.
- **Ad-hoc advice (less 11 days):** allocation of three days per eight service teams.
- **Follow up reviews (plus 5 days):** allocation of 30 days to complete follow up reviews for 2021/22 audits and 2022/23 audits scheduled for Q1 and Q2.
- **Audit management (no change):** allocation is in line with the average number of days used over the last three years.
- **Five Councils Partnership (less 10 days):** no allocated days as audit assistance would be included in consultancy or contingency hours.