

**Internal audit plan 2021-2022 - reconciliation with actual days**

Description	Budgeted Days 2021/22	Actual Days as at 31/03/2022	Variance
<b>Available days</b>			
1 internal audit manager (52 weeks x 5 days)	260	260	0
1 auditor (52 weeks x 5 days)	260	260	0
1 auditor (52 weeks x 5 days)	260	260	0
1 auditor (52 weeks x 5 days)	260	260	0
<b>Total Available days</b>	<b>1,040</b>	<b>1,040</b>	<b>0</b>
<b>Lost Days</b>			
Planned: annual leave entitlement, public holidays, and Christmas shutdown	159	157.5	(2)
Unplanned: sickness absence & other	20	48.5	28.5
<b>Total Lost Days</b>	<b>179</b>	<b>206</b>	<b>27</b>
<b>Non-chargeable days</b>			
Administration	50	117	67
Training and development	20	14	(6)
Corporate and internal audit team meetings	16	48	32
<b>Total non-chargeable days</b>	<b>86</b>	<b>179</b>	<b>93</b>
<b>Chargeable Days</b>			
Internal audit plan 2020/21	44	103.5	60
Internal audit plan 2021/22 (planned assurance)	460	361	(99)
Internal audit plan 2021/22 (planned consultancy)	44	33	(11)
Consultancy (unplanned)	42	10	(32)
Contingency/investigations (unplanned)	35	0	(35)
Ad-hoc advice	35	30	(5)
Internal audit follow up	25	13	(12)
Audit management	80	104.5	25
Five Councils Partnerships	10	0	(10)
<b>Total chargeable days</b>	<b>775</b>	<b>655</b>	<b>(120)</b>
<b>Total lost, non-chargeable, chargeable days</b>	<b>1,040</b>	<b>1,040</b>	<b>0</b>
<b>Proportion of chargeable days</b>	<b>75%</b>	<b>63%</b>	<b>-12%</b>
<b>Proportion of non-chargeable days</b>	<b>8%</b>	<b>17%</b>	<b>9%</b>
<b>Proportion of lost days</b>	<b>17%</b>	<b>20%</b>	<b>-3%</b>