

**Internal Audit Allocation 2021/2022****APPENDIX 2**

DESCRIPTION	DAYS 2021/22	DAYS 2020/21	VARIANCE	Notes below
<b>Available days</b>				
1 internal audit manager (52 weeks x 5 days)	260	195	65	
1 auditor (52 weeks x 5 days)	260	195	65	
1 auditor (52 weeks x 5 days)	260	195	65	
1 auditor (52 weeks x 5 days)	260	195	65	
<b>Total Available days</b>	<b>1040</b>	<b>780</b>	260	<b>1</b>
<b>Lost Days</b>				
Annual leave entitlement (planned)	115	86	29	
Public holidays, Christmas closure (planned)	44	28	16	
Sickness absence (unplanned)	20	20	0	
<b>Total Lost Days</b>	<b>179</b>	<b>134</b>	45	<b>2</b>
<b>Non-chargeable days</b>				
Administration	50	30	20	
Training and development	20	12	8	
Corporate and internal audit team meetings	16	12	4	
<b>Total non-chargeable days</b>	<b>86</b>	<b>54</b>	32	<b>3</b>
<b>Allocations</b>				
Internal audit plan 2020/21	44	55	-11	
Internal audit plan 2021/22 (planned assurance)	460	315	145	
Internal audit plan 2020/21 (planned consultancy)	44	40	4	
Consultancy (unplanned)	42	45	-5	
Contingency/investigations (unplanned)	35	27	8	
Ad-hoc advice	35	27	8	
Internal audit follow up	25	18	7	
Audit management	80	65	15	
Five Councils Partnerships	10		10	
Town and parish council audits	0	0	0	
<b>Total chargeable days</b>	<b>775</b>	<b>592</b>	<b>183</b>	<b>4</b>
<b>Total lost, non-chargeable, chargeable days</b>	<b>1,040</b>	<b>780</b>	<b>106</b>	
<b>Proportion of chargeable days</b>	<b>75%</b>	<b>76%</b>	<b>-1%</b>	
<b>Proportion of non-chargeable days</b>	<b>8%</b>	<b>7%</b>	<b>-1%</b>	
<b>Proportion of lost days</b>	<b>17%</b>	<b>17%</b>	<b>1%</b>	

**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

**1. Total available days increased by 260 from 780 to 1040**

- The calculation of available auditor days is based on a fully staffed internal audit team for the year (April 2022 to March 2022). 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) and that reduced the available days in 2019/20. This year is assumed that the team will be available for audits for the whole year.

**2. Total lost days increased by 45 days from 134 to 179**

- **Annual leave entitlement: (plus 29 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 were pro-rated for the available nine months due to the Covid-19 assistance. In 2021/22 the annual leave is restated for the whole year.
- **Public holidays and office closure (plus 16 days):** allocation of seven public holidays per auditor in 2021/22. The 2020/21 Public holidays were pro-rated for the available nine months due to the Covid-19 assistance. In 2021/22 the holidays are restated for the whole year.
- **Sickness absence (no change):** allowance of five sick days per auditor.

**3. Total non-chargeable days increased by 32 days from 54 to 86**

- **Administration (plus 20 days):** allocation based on the average number of days used over the last three years, pro-rated for the nine months available in 2020/21. In 2021/22 the allocations are restated for the whole year.
- **Training and development (plus 8 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. For 2021/22 the allocation is restated to a whole year.
- **Corporate/team meetings (plus 4 days):** allocation of three days per auditor, based on the average number of days used over the last three years. For 2021/22 the allocation is restated to a whole year

**4. Total chargeable days increased by 106 days from 592 to 775**

- **Internal audit plan 2021/22 (less 5 days):** allocation of 44 days for the completion of four 2020/21 audits, which have not been finalised by 31 March 2021.
- **Internal audit plan 2021/22 (planned assurance) (plus 145 days):** the number of planned assurance audits has increased to a full years availability for the year.
- **Internal audit plan 2021/22 (planned consultancy):** there are four planned consultancy audits in 2021/22 -
- **Consultancy (unplanned) :** allocation of five days per service area, based on audit planning discussions.
- **Contingency/investigations (unplanned) :** allocation of six days per service area, which is based on the average number of days used over the last three years.
- **Ad-hoc advice:** allocation of five days per service area, which is based on the average number of days used over the last three years.
- **Internal audit follow up :** allocation of 10 days for 2020/21 follow ups and 15 days for 2021/22 follow ups.
- **Audit management (plus 15 days):** allocation is in line with the average number of days used over the last three years, restated for full year.
- **Five Councils Partnership (no change):** 10 days budgeted for audit assistance in relation to services coming back in-house.
- **Town and parish councils :** internal audit services are no longer offered to town and parish councils.