

**Audit plan 2020/21 - Reconciliation with actual days**

Description	Plan for 2020/21	Actual at 31/03/2021	Variance
<b>Total available days</b>	<b>780</b>	<b>780</b>	
1 internal audit manager (52 weeks x 5 days) x 9/12 months	195	195	
1 auditor (52 weeks x 5 days) x 9/12 months	195	195	
1 auditor (52 weeks x 5 days) x 9/12 months	195	195	
1 auditor (52 weeks x 5 days) x 9/12 months	195	195	
<b>Total lost days</b>	<b>134</b>	<b>227</b>	-93
Annual leave entitlement (planned) Public holidays, office Christmas closure (planned)	114	125	-11
Sickness absence (unplanned)	20	102	-82
<b>Total non-chargeable days</b>	<b>54</b>	<b>96.5</b>	-42.5
Administration	30	53	-23
Training and development	12	9	3
Corporate and internal audit team meetings	12	34.5	-22.5
<b>Total chargeable days</b>	<b>592</b>	<b>456.5</b>	135.5
Internal audit plan 2019/20	55	116	-61
Internal audit plan 2020/21 (planned assurance)	315	241.5	73.5
Internal audit plan 2020/21 (planned consultancy)	40	10	30
Consultancy (unplanned)	45	1	44
Contingency/investigations (unplanned)	27	25.5	1.5
Ad-hoc advice	27	4	23
Internal audit follow up	18	10	8
Audit management	65	48.5	16.5
Town and parish council audits	0	0	
<b>Total lost, non-chargeable, chargeable days</b>	<b>780</b>	<b>780</b>	
<b>Proportion of chargeable days</b>	<b>76%</b>	<b>59%</b>	17%
<b>Proportion of non-chargeable days</b>	<b>7%</b>	<b>12%</b>	-5%
<b>Proportion of lost days</b>	<b>17%</b>	<b>29%</b>	-12%