

**APPENDIX 2**

**Internal Audit Plan 2005/2006 based on probable staffing levels**

	<b>Systems audit staff days</b>	<b>Forensic audit staff days</b>	<b>Total days</b>
Total available time	4231	2604	6835
Total indirect time	840	480	1320
<b>Total direct time available</b>	<b>3391</b>	<b>2124</b>	<b>5515</b>
Systems audits carried forward	235	0	235
Operational audits	540	80	620
Follow up audits	350	0	350
Control advice	60	25	85
Systems development work	480	37	517
Analysing key financial systems	40	180	220
Ring fenced for investigations	0	1617	1617
National fraud initiative work	0	80	80
<b>Total direct audit time committed</b>	<b>1705</b>	<b>2019</b>	<b>3724</b>
<b>Balance of in-house days available</b>	<b>1686</b>	<b>105</b>	<b>1791</b>
<b>Add</b>			
Contracted in audit days	15	10	25
<b>Less</b>			
Corporate Development	122	72	194
Internal audit projects	150	33	183
Planning	114	10	124
Contingency (up to 5% of direct time)	170	0	170
<b>Summary</b>			
<b>Time available for new audits</b>	<b>1145</b>	<b>0</b>	<b>1145</b>

***Reconciliation of Need Against Plan***

	<b>Days</b>	<b>% Need</b>	<b>Plan Days</b>	<b>% Plan</b>
Annual systems audit need	3080	52%	2340	48%
Systems development need	606	10%	602	12%
Managed audit work	210	4%	220	5%
Total systems audit and audit advice need	<b>3896</b>	66%	<b>3162</b>	65%
Total forensic audit need (including support for investigations)	1976	34%	1707	35%
<b>Total annual internal audit need</b>	<b>5872</b>	100%	<b>4869</b>	100%
<b>Shortfall against need</b>			<b>1003</b>	<b>17%</b>