

Internal Audit Plan 2007/2008 based on probable staffing levels

| | Systems audit staff days | Forensic audit staff days | Total days |
|---|--------------------------------|---------------------------------|---------------|
| Total available time | 4300 | 2664 | 6964 |
| Total indirect time | 873 | 420 | 1293 |
| Total direct time available | 3427 | 2244 | 5671 |
| Systems audits carried forward | 265 | 0 | 265 |
| Operational audits | 225 | 25 | 250 |
| Follow up audits | 586 | 20 | 606 |
| Control advice | 60 | 30 | 90 |
| Systems development work | 460 | 30 | 490 |
| Analysing key financial systems | 60 | 170 | 230 |
| Ring fenced for investigations | 0 | 1508 | 1508 |
| National fraud initiative work | 0 | 314 | 314 |
| Total direct audit time committed | 1656 | 2097 | 3753 |
| Balance of in-house days available | 1771 | 147 | 1918 |
| Less | | | |
| Corporate Development | 124 | 20 | 144 |
| Internal audit projects | 150 | 40 | 190 |
| Planning | 92 | 30 | 122 |
| Contingency (up to 5% of direct time) | 185 | 0 | 185 |
| Summary | | | |
| Time available for new audits | 1220 | 57 | 1277 |

Reconciliation of Need Against Plan

| | Days | % Need | Plan Days | % Plan |
|--|-------------|--------|--------------|------------|
| Annual systems audit need | 3162 | 51% | 2398 | 48% |
| Systems development need | 580 | 9% | 580 | 12% |
| Managed audit work | 230 | 4% | 230 | 5% |
| Total systems audit and audit advice need | 3972 | 64% | 3208 | 64% |
| Total forensic audit need (including support for investigations) | 2210 | 36% | 1822 | 36% |
| Total annual internal audit need | 6182 | 100% | 5030 | 100% |
| Shortfall against need | | | 1152 | 19% |