

Internal Audit Plan 2008/2009 based on probable staffing levels

	Systems audit staff days	Forensic audit staff days	Total days
Total available time	4340	2580	6920
Total indirect time	873	432	1305
Total direct time available	3467	2148	5615
Systems audits carried forward	260	0	260
Operational audits	402	82	484
Follow up audits	360	20	380
Control advice	60	20	80
Systems development work	580	30	610
Analysing key financial systems	60	160	220
Ring fenced for investigations	20	1468	1488
National fraud initiative work	0	298	298
Total direct audit time committed	1742	2078	3820
Balance of in-house days available	1725	70	1795
Add			
Contracted in audit days	0	0	0
Less			
Corporate Development	110	15	125
Internal audit projects	140	30	170
Planning	92	25	117
Contingency (up to 5% of direct time)	170	0	170
Summary			
Time available for new audits	1213	0	1213

Reconciliation of Need Against Plan

	Days	% Need	Plan Days	% Plan
Annual systems audit need	3284	52%	2337	47%
Systems development need	580	9%	690	14%
Analysing Key Financial Systems	220	4%	220	4%
Total systems audit and audit advice need	4084	65%	3247	65%
Total forensic audit need (including support for investigations)	2210	35%	1766	35%
Total annual internal audit need	6294	100%	5013	100%
Shortfall against need			1281	20%