

APPENDIX 2

**Internal Audit Plan 2009/2010 based on full staffing levels**

	<b>Systems audit staff days</b>	<b>Forensic audit staff days</b>	<b>Total days</b>
Total available time	4340	2776	7116
Total indirect time	873	468	1341
<b>Total direct time available</b>	<b>3467</b>	<b>2308</b>	<b>5775</b>
Systems audits carried forward	320	0	320
Operational audits	360	82	442
Follow up audits	459	20	479
Control advice	60	20	80
Systems development work	404	30	434
Analysing key financial systems	60	160	220
Ring fenced for investigations	0	1468	1468
Fraud Prevention	0	146	146
National fraud initiative work	0	298	298
<b>Total direct audit time committed</b>	<b>1663</b>	<b>2224</b>	<b>3887</b>
<b>Balance of in-house days available</b>	<b>1804</b>	<b>84</b>	<b>1888</b>
<b>Add</b>			
Contracted in audit days	0	0	0
<b>Less</b>			
Corporate Development	124	30	154
Internal audit projects	140	30	170
Planning	92	24	116
Contingency (up to 5% of direct time)	174	0	174
<b>Summary</b>			
<b>Time available for new audits</b>	<b>1274</b>	<b>0</b>	<b>1274</b>

***Reconciliation of Need Against Plan***

	<b>Days</b>	<b>% Need</b>	<b>Plan Days</b>	<b>% Plan</b>
Annual systems audit need	3274	52%	2515	50%
Systems development need	580	9%	514	10%
Analysing Key Financial Systems	220	4%	220	4%
Total systems audit and audit advice need	<b>4074</b>	65%	<b>3249</b>	65%
Total forensic audit need (including support for investigations)	2210	35%	1766	35%
<b>Total annual internal audit need</b>	<b>6284</b>	100%	<b>5015</b>	100%
<b>Shortfall against need</b>			<b>1269</b>	<b>20%</b>