

AUDIT PLAN 2001/2002 BASED ON PROBABLE STAFFING LEVELS

	<u>Systems Audit Staff Days</u>	<u>Forensic Audit Staff Days</u>	<u>Total Days</u>
Total available time	4857	1795	6652
Total indirect time	1386	488	1874
<u>Total Direct time available</u>	<u>3471</u>	<u>1307</u>	<u>4778</u>
<i>Systems audits carried forward</i>	355	0	355
<i>Operational audits</i>	320	0	320
<i>Follow up audits</i>	293	0	293
<i>Control advice</i>	45	21	66
<i>Systems Development work</i>	190	5	195
<i>Managed Audit Work</i>	120	0	120
<i>Ring Fenced for Investigations</i>	0	1263	1263
<i>Support for Investigations (incl. NFI)</i>	200	0	200
Total Direct audit time committed	1523	1289	2812
<u>Balance of in-house days available</u>	<u>1948</u>	<u>18</u>	<u>1966</u>
<u>Add</u>			
<i>Contracted in Audit Days</i>	340	50	390
<u>Less</u>			
<i>Internal Audit Projects</i>	112	28	140
<i>Planning</i>	86	40	126
<i>Contingency (up to 5% of DirectTime)</i>	140	0	140
<u>Time Available for New Audits</u>	<u>1950</u>	<u>0</u>	<u>1950</u>

RECONCILIATION OF NEED AGAINST PLAN

	<u>Days</u>	<u>% Need</u>	<u>Plan Days</u>	<u>% Plan</u>
Annual Systems Audit Need	3198	58%	2918	61%
Systems Development Need	350	6%	261	5%
Managed Audit Work	120	2%	120	3%
Total Systems Audit and Audit Advice Need	3668	67%	3299	69%
Total Forensic Audit Need (Including support for investigations)	1845	33%	1463	31%
<u>Total Annual Internal Audit Need</u>	<u>5513</u>	100%	<u>4762</u>	100%
<u>Shortfall against Need</u>			<u>751</u>	14%