

## WEST DUNBARTONSHIRE COUNCIL

## Internal Audit Quarterly Report to 31 December 2012

CATEGORY	PLANNED TIME (DAYS)	ACTUAL TIME (DAYS)	VARIANCE (DAYS)
Risk Based Audit	330	342	12 A
Contract / Procurement	20	54	34 A
Computer Audit	75	8	67 F
Development	25	30	5 A
Investigations	223	168	55 F
CRSA/Regularity	46	42	4 F
Corporate Governance	34	52	18 A
Follow Up	15	12	3 F
Year-End Procedures	12	6	6 F
Performance Indicators	20	38	18 A
Financial Services/Grant Claims	15	7	8 F
Whistleblowing/Contingency/NFI	85	21	64 F
Administration / Staffing	43	58	15 A
Management & Planning	47	44	3 F
Training	28	12	16 F
Leave	236	208	28 F
Secondment		13	13 A
Staff Turnover		139	139 A
<b>TOTAL</b>	<b>1254</b>	<b>1254</b>	<b>0</b>

A= Adverse = Actual Days more than Planned Days

F= Favourable = Actual Days less than Planned Days