

WEST DUNBARTONSHIRE COUNCIL**APPENDIX A****INTERNAL AUDIT SECTION****PROGRESS REPORT FOR THE PERIOD 1ST APRIL 2013 TO 30 JUNE 2013**

CATEGORY	PLANNED TIME (DAYS)	ACTUAL TIME (DAYS)	VARIANCE (DAYS)
Risk Based Audit	101	97	4 F
Contract / Procurement	20	0	20 F
Computer Audit	16	11	5 F
Development	18	4	14 F
Investigations	67	113	46 A
Controlled Risk Self Assessments/Regularity	31	57	26 A
Corporate Governance	21	7	14 F
Follow Up	9	10	1 A
Year-End Procedures	5	5	0
Performance Indicators	8	0	8 F
Financial Services/Grant Claims	5	6	1 A
Public Interest Disclosure / Contingency / National Fraud Initiative Admin / Freedom of Information	15	4	11 F
Administration / Staffing	23	33	10 A
Management & Planning	16	16	0
Training	13	9	4 F
Leave	86	78	8 F
Secondment	0	4	4 A
Staff Turnover	0	0	0
TOTAL	454	454	0

A = Adverse = Actual Days more than planned days**F = Favourable = Actual Days less than planned days**