

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

CATEGORY	PLANNED TIME (DAYS)	ACTUAL TIME (DAYS)	VARIANCE (DAYS)
Risk Based Audit	188	144	44 F
Contract / Procurement	40	12	28 F
Computer Audit	33	17	16 F
Development	35	8	27 F
Investigations	135	177	42 A
CRSA/Regularity	63	75	12 A
Corporate Governance	41	19	22 F
Follow Up	18	18	0
Year-End Procedures	10	2	8 F
Performance Indicators	30	15	15 F
Financial Services/Grant Claims	10	14	4 A
Pub.Int.Disc/Contingency/NFI Admin/FOI	38	14	24 F
Administration / Staffing	45	128	83 A
Management & Planning	33	23	10 F
Training	26	21	5 F
Leave	171	167	4 F
Secondment		7	7 A
Staff Turnover		55	55 A
TOTAL	916	916	0

A= Adverse = Actual Days more than Planned Days

F= Favourable + Actual Days less than Planned Days