

APPENDIX C**WEST DUNBARTONSHIRE COUNCIL****INTERNAL AUDIT SECTION****PROGRESS REPORT FOR THE PERIOD 1st APRIL 2013 TO 31st March 2014**

CATEGORY	PLANNED TIME (DAYS)	ACTUAL TIME (DAYS)	VARIANCE (DAYS)
Risk Based Audit	405	375	30
Contract / Procurement	80	63	17
Computer Audit	65	37	28
Development	70	41	29
Investigations	269	392	-123
CRSA/Regularity	125	125	0
Corporate Governance	82	34	48
Follow Up	35	20	15
Year-End Procedures	20	11	9
Performance Indicators	30	15	15
Financial Services/Grant Claims	20	30	-10
Pub.Int.Disc/Contingency/NFI Admin/FOI	76	24	52
Administration / Staffing	90	179	-89
Management & Planning	65	49	16
Training / Staff Development	52	73	-21
Leave	343	304	39
Staff Turnover	0	55	-55
TOTAL	1827	1827	0