

**WEST DUNBARTONSHIRE COUNCIL**

**APPENDIX A**

**INTERNAL AUDIT SECTION**

**PROGRESS REPORT FOR THE PERIOD 1ST APRIL 2012 TO 31ST MARCH 2013**

<b>CATEGORY</b>	<b>PLANNED TIME (DAYS)</b>	<b>ACTUAL TIME (DAYS)</b>	<b>VARIANCE (DAYS)</b>
Risk Based Audit	440	467	27 A
Contract / Procurement	20	55	35 A
Computer Audit	106	16	90 F
Development	24	31	7 A
Investigations	296	263	33 F
Control Risk Self Assessment/Regularity	70	42	28 F
Corporate Governance	44	63	19 A
Follow Up	20	15	5 F
Year-End Procedures	14	12	2 F
Performance Indicators	20	40	20 A
Financial Services/Grant Claims	20	8	12 F
Whistleblowing/NFI Admin/FOI	118	46	72 F
Administration / Staffing	58	68	10 A
Management & Planning	62	51	11 F
Training	38	12	26 F
Leave	314	303	11 F
Secondment	0	14	14 A
Staff Turnover	0	158	158 A
<b>TOTAL</b>	<b>1664</b>	<b>1664</b>	<b>0</b>

A= Adverse = Actual Days more than Planned Days  
 F= Favourable + Actual Days less than Planned Days