

**APPENDIX A**

<b>AUDIT RESOURCE FOR THE 2017/18 AUDIT PLAN</b>					
	<b>Totals</b>	<b>Internal Audit Manager</b>	<b>Revenues &amp; Benefits Auditor</b>	<b>Internal Auditor</b>	<b>Internal Auditor</b>
<b>FTE POSTS</b>	3.60	1.00	1.00	1.00	0.60
Lewes		0.8			
<b>DAYS AVAILABLE</b>	884	208	260	260	156
<b>PLANNED AUDITS</b>					
Annual Governance Audits	129				
Grant Claims / National Fraud Initiative	100				
Audit Advice / Special Investigations	40				
Follow ups	30				
High Risk Audits	20				
Carry forwards	51				
Medium Risk Audits	44				
Low Risks	50				
Joint audits	17				
Requests	10				
Contingency	30				
<b>Total Chargeable Days</b>	<b>521</b>				
<b>NON-CHARGEABLE TIME</b>					
Supervision and management	50	50			
Seminars and training	33	11	6	6	10
Team meetings	5	5			
Performance appraisals	0				
Strategic, Annual and Business Planning	5	5			
Annual Leave	98	27	27	27	17
Public Holidays	36	9	9	9	9
Concessionary Leave	7	2	2	2	1
Sickness	18	5	5	5	3
Monthly / Quarterly reports on Audit	10	10			
Maternity / Paternity leave	0				
Vacancies	0				
Admin / Reading / Elections	61	20	16	15	10
External Audit Liaison	15	10	5		
<b>Total Non-Chargeable Days</b>	<b>338</b>	<b>154</b>	<b>70</b>	<b>64</b>	<b>50</b>
<b>RISK MANAGEMENT</b>	<b>20</b>				
<b>PEER REVIEWS</b>	<b>5</b>				
<b>TOTAL EBC RESOURCE REQUIREMENT</b>	<b>884</b>				
<b>TOTAL EBC AVAILABLE DAYS</b>	<b>884</b>				
<b>EHL INTERNAL AUDITING DAYS</b>	<b>36</b>				