Appendix A

Calculation of Audit Time Available

	Head of Service	Audit Man	Senior Auditor	Senior Auditor	Auditor	Auditor	Auditor considered for 3/4 or year
Total days		260	260	260	260	260	210
Non charge		202	94	94	124	77	93
Actual days	100	58	166	166	136	183	117

Gross total	926
Less EHL	36
Less SEESL	5
Total audit days available	**885**

Subsidy and subsidy project	140
Annual audits	183
Follow ups of audits from previous years	15
Contingency	40
Advice/specials	10
Fraud/Audit projects	15
Consultancy and CIA projects	100
Total	**503**
Available for operational audits	**382**