

## Appendix A

## Calculation of Audit Time Available

	Head of Service	Audit Man	Senior Auditor	Auditor	Auditor
Total days		260	260	260	260
Non charge		172	94	113	77
Actual days	<u>100</u>	<u>88</u>	<u>166</u>	<u>147</u>	<u>183</u>
Gross total	684				
Less EHL	36				
Less SEESL	5				
Total audit days available	<u>643</u>				
Annual audits			183		
Follow ups of audits from previous years			15		
Advice/specials			10		
Fraud/Audit projects			15		
Consultancy and CIA projects			100		
Total			<u>323</u>		
Available for operational audits			<b>320</b>		