

Appendix A

Calculation of Audit Time Available

	Audit Manager	Auditor	Auditor	Auditor	Auditor
Total days	259	259	259	259	259
Non charge	227	156	129	129	129
Actual days	<u>32</u>	<u>103</u>	<u>130</u>	<u>130</u>	<u>130</u>
Gross total	395				
Less EHL	36	Not included this year see 4.4 of report			
Less SEESL	5				
<u>Total audit days available</u>	<u>390</u>				
Annual audits			205		
Follow ups of audits from previous years			52		
<u>Total</u>			<u>257</u>		
Available for operational audits			133		