

			Planned days	Actual days	Reason for Variance
CORE ANNUAL AUDITS	Benefits	Governance	15	8	
	Cash and Bank	Governance	10	0.6	
	Council Tax	Governance	10	3.4	
	Creditors	Governance	15	6.1	
	Debtors	Governance	15	4.6	
	Housing Rents	Governance	15	4.9	
	Main Accounting	Governance	10	7.5	
	NNDR	Governance	10	6.2	
	Payroll	Governance	10	4	
	Treasury Management	Governance	10	0.8	
	IT	Governance	4	0.2	
	Theatres Reconciliation	Governance	5	2.2	
	Claims work		80	99.5	COMPLETED - extra work requested by external auditor

Contingency		25		
NFI		20	15.9	
Special Investigations/advice		30	17.2	
Follow ups re audits carried out in previous year		30	26.9	
Consultancy		25		

REQUESTS	Shared Sports Facilities	Review	10	4.7	DRAFT
	Rent Support Loans	Review	10	1.1	
	Corporate Fraud	Consultancy	10	3.9	Some work undertaken on report for CMT New Corp Fraud team now to come under Internal Audit
	Daily Cash Reconciliations	Review	5	3.1	COMPLETED
	Waste	Review	15		
	Petty Cash	Review	10	15	Ongoing training with new member of staff

Please turn over

			Planned days	Actual days	Reason for Variance
MEDIUM RISK REVIEWS	Government Connect	IT	10	15.8	COMPLETED Brought 3-4 reviews together for the first time.
	Software Compliance	IT	5		
	Internet Controls	IT	10		
	Change Controls	IT	5		
	Conference and Group Travel	Review	10	9.2	
	Tourist Information Centre	Review	10	8.4	COMPLETED
	Printing	Review/Consultancy	20	8	COMPLETED
	Members	Review	15	13.2	COMPLETED
	CHRIS	IT	5	1.4	
	Elections Computer System	IT	5	1.7	
	Homelessness/Temporary Accommodation	Review	10	4.2	
	BACAS Cemeteries Systems	IT	5	4.2	COMPLETED
	Customer Contact	Review	10	1.6	
	Pest control/Public Health Burial	Review	10	11.3	COMPLETED
	Open Spaces	Review	15	16.7	COMPLETED
	Licences	Review	10	5.4	
	Car Parking	Review	10	10	COMPLETED
Planning System	IT	10			
Risk Management	Review	10	14.4	COMPLETED	

CONTINGENCY	Leasing and Licensing	Brought forward	15		
	Backup and Storage	Brought forward	5		
	Right to Buy	Requested after plan agreed	10	0.1	