

APPENDIX A

AUDIT RESOURCE FOR THE 2014/15 AUDIT PLAN					
	Totals	Internal Auditor Manager	Revenues & Benefits Auditor	Internal Auditor	Internal Auditor (P/T Hrs)
FTE POSTS	3.60	1.00	1.00	1.00	0.60
DAYS AVAILABLE FOR EBC	936	260	260	260	156
DAYS AVAILABLE FOR EHL	36				36
PLANNED AUDITS					
Annual Governance Audits	129				
Grant Claims / National Fraud Initiative	100				
Audit Advice / Special Investigations	40				
Follow ups	30				
High Risk Audits	10				
Carry forwards	80				
Medium Risk Audits	110				
Low Risks	10				
Requests	20				
Contingency	45				
Total Chargeable Days	574				
NON-CHARGEABLE TIME					
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	35	10	10	10	5
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		
Total Non-Chargeable Days	337	155	71	65	46
RISK MANAGEMENT	20				
PEER REVIEWS	5				
TOTAL EBC RESOURCE REQUIREMENT	936				
TOTAL EBC AVAILABLE DAYS	936				
EHL INTERNAL AUDITING	36				