

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	32	103	130	130	130

Gross total 395

Less EHL 36 Not included this year see 4.4 of report

Less SEESL 5

Total audit
days
available **390**

Annual audits 205

Follow ups of audits from previous years 52

Total **257**

Available for operational audits **133**