

Appendix A

Calculation of Audit Time Available

	Audit Manager	Auditor	Auditor	Auditor	Auditor
Total days	254	254	254	254	254
Non charge	211	144	92	92	92
Actual days	<u>43</u>	<u>110</u>	<u>162</u>	<u>162</u>	<u>162</u>
Gross total	639				
Less EHL	36				
Less SEESL	5				
Total audit days available	<u>598</u>				
Annual audits			205		
Follow ups of audits from previous years			75		
Total			<u>280</u>		
Available for operational audits			318		