

Appendix C

Internal Audit 3 year planned days 2018-19 to 2020-21 - Supporting the Audit Opinion

Assurance Area	First half 2018-19 days	Total 2018-19 days	2019-20 days	2020-21 days	2018-19	
					Direct Services days	Support Services days
Total Communities & Environment (2)	42	131	120	120	131	
Total Adult Services (2)	35	80	100	100	80	
Total Children's Services (2)	60	95	100	100	95	
Total Strategy(Resources) (2)	12	34	150	150		34
Total Finance (3)	215	437	307	307		437
Completion of previous years audits completion of previous half years audits	100	100	75	75	75	25
Corporate High Priority Findings	4	6	6	6		6
Contingency	0	0	0	0		0
Total Audit Days (see Appendix E)	468	883	858	858	381	502
NB:- Available days per NAS resource model	350	768				
First half audit plan oversubscribed by (4)	118					

Note:

- 1) The allocation of days for 2019-20 and 2020-21 are indicative based on current resource and budget and current risk and previous spread across Directorates
- 2) The allocations are at service directorate high level only to allow flexibility of coverage within each directorate
- 3) The 2018-19 allocations between direct services and support services are consistent with 2017-18. It should be noted that audits within support services are frequently across the service directorates thus providing additional assurance within service directorates
- 4) The oversubscription will be managed on a risk assessed basis