

## Appendix C

### Internal Audit 3 year planned days 2017-18 to 2019-20 - Supporting the Audit Opinion

Assurance Area	First half 2017-18 days	Total 2017-18 days	2018-19 days	2019-20 days	2017-18	
					Direct Services days	Support Services days
Total Communities & Environment (2)	40	110	110	110	110	
Total Adult Services (2)	27	100	100	100	100	
Total Children's Services (2)	30	100	100	100	100	
Total Resources (2)	0	150	150	150		150
Total Finance (3)	210	225	225	225		225
Completion of previous years audits completion of previous half years audits	100	77	77	77	40	37
High Priority Findings	6	6	6	6		6
Contingency	0	0	0	0		0
<b>Total Audit Days (see Appendix E)</b>	<b>413</b>	<b>768</b>	<b>768</b>	<b>768</b>	<b>350</b>	<b>418</b>
NB:- Available days per NAS resource model	365	768				
First half audit plan oversubscribed by (4)	48					

Note:

- 1) The allocation of days for 2018-19 and 2019-20 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 2017-18 allocations between direct services and support services are consistent with 2016-17. 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