

ANTICIPATED INTERNAL AUDIT HOURS - 2020/21 TO 2022/23

		LEVEL OF STAFFING					TOTAL HOURS
Description	Timing	Director	Manager	Specialist	Senior trainee	Junior trainee	
Standing annual audits (annual hours)							
Preparation and attendance at audit committee meetings	Quarterly		32				32
Review of quarterly financial statements (three reviews)	Quarterly	3	16		8	16	43
Review of annual financial statements and accounting file	Annual	4	24		8	16	52
Review of quarterly performance reports (three reviews)	Quarterly	3	24		48	48	123
Review of annual performance report and POE's	Annual	4	16		8	16	44
Review of EM's and departmental annual performance scorecards	Annual	2	16		20	16	54
Supply chain management (including undisclosed interests and contract management)	Annual	2	24		40	40	106
Compliance review	Annual	1	8		16	24	49
Going concern	Annual	1	8				9
Review of draft annual report	Annual	2	4		8	16	30
Follow up on corrective action implementation	Annual	2	8		8	16	34
Three year plan audits							
SPECIFIC HIGH RISK AUDIT AREAS							504
Controls review - projects, costing and commitments		4	16	40	80		
Controls review - asset management (including properties)		4	16	24	40	40	
Controls review - data analysis and controls, information management		4	16	40	40	40	
Controls review - socio economic impact		4	16		40	40	
Information technology review including:							133
- IT Governance		1	4	2	8		
- General Application Control Review		1	4	2	8		
- Business Continuity and Disaster Recovery Plan		1	4	2	8		
- Strategy Management		1	4	2	8		
- Security Management		1	4	2	8		
- Applications Controls		1	4	2	8		
- Value for money review		1	16	2	24		
Fraud hotline follow ups		8	16				24
Ad hoc agreed upon procedure reviews e.g. sale of land (compulsory inclusion in pricing)	40 hours						0
		103	660	118	764	744	1 237