

## APPENDIX A

**WORCESTERSHIRE INTERNAL AUDIT SHARED SERVICE**  
**INTERNAL AUDIT PLAN FOR BROMSGROVE DISTRICT COUNCIL 2011/12**

Description	2011/12 Planned days		2010/11 Planned days		Difference (+) or (-)
<b>A - CHARGEABLE AND PRODUCTIVE</b>					
Core Financial Systems	54		166		10
Corporate Audits	80				
Other Systems Audits	42				
Revenues and Benefits	32		45		-13
Completion of prior year's work	15		44		-29
Risk Management	40		80		-40
Advisory / consultancy	8		14		-6
<b>TOTAL PRODUCTIVE (A only)</b>	<b>271</b>	<b>63%</b>	<b>349</b>	<b>63%</b>	<b>-78</b>
<b>B - CHARGEABLE AND NON-PRODUCTIVE</b>					
Audit management meetings	15		48		
Corporate meetings / reading	5				
Annual plans and reports	8				
Audit committee support	6				
<b>TOTAL CHARGEABLE AND NON-PRODUCTIVE (B ONLY)</b>	<b>34</b>	<b>8%</b>	<b>48</b>	<b>9%</b>	<b>-14</b>
<b>TOTAL CHARGEABLE (A + B)</b>	<b>305</b>	<b>71%</b>	<b>397</b>	<b>72%</b>	
<b>C - NON-CHARGEABLE AND NON-PRODUCTIVE</b>					
Annual leave	48		82		
Statutory leave	15				
Sickness	10				
Other leave (including study)	13		30		
Training	3				
General administration	20		46		
General management	8				
Attendance at general meetings	5				
WIASS projects	3		0		
<b>TOTAL NON-CHARGEABLE (C only)</b>	<b>125</b>	<b>29%</b>	<b>158</b>	<b>28%</b>	<b>-33</b>
<b>TOTAL NON-PRODUCTIVE (B + C)</b>	<b>159</b>	<b>37%</b>	<b>206</b>	<b>37%</b>	
<b>TOTAL (A + B + C)</b>	<b>430</b>	<b>100%</b>	<b>555</b>	<b>100%</b>	<b>-125</b>

