## APPENDIX A

### AUDIT RESOURCE FOR THE 2017/18 AUDIT PLAN

<table>
<thead>
<tr>
<th></th>
<th>Totals</th>
<th>Internal Audit Manager</th>
<th>Revenues &amp; Benefits Auditor</th>
<th>Internal Auditor</th>
<th>Internal Auditor</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE POSTS</td>
<td>3.60</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>0.60</td>
</tr>
<tr>
<td>Lewes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.8</td>
</tr>
<tr>
<td>DAYS AVAILABLE</td>
<td>884</td>
<td>208</td>
<td>260</td>
<td>260</td>
<td>156</td>
</tr>
</tbody>
</table>

### PLANNED AUDITS

- Annual Governance Audits: 129
- Grant Claims / National Fraud Initiative: 100
- Audit Advice / Special Investigations: 40
- Follow ups: 30
- High Risk Audits: 20
- Carry forwards: 51
- Medium Risk Audits: 44
- Low Risks: 50
- Joint audits: 17
- Requests: 10
- Contingency: 30
- Total Chargeable Days: 521

### NON-CHARGEABLE TIME

- Supervision and management: 50
- Seminars and training: 33 11 6 6 10
- Team meetings: 5 5
- Performance appraisals: 0
- Strategic, Annual and Business Planning: 5 5
- Annual Leave: 98 27 27 27 17
- Public Holidays: 36 9 9 9 9
- Concessionary Leave: 7 2 2 2 1
- Sickness: 18 5 5 5 3
- Monthly / Quarterly reports on Audit: 10 10
- Maternity / Paternity leave: 0
- Vacancies: 0
- Admin / Reading / Elections: 61 20 16 15 10
- External Audit Liaison: 15 10 5
- Total Non-Chargeable Days: 338 154 70 64 50

### RISK MANAGEMENT
- 20

### PEER REVIEWS
- 5

### TOTAL EBC RESOURCE REQUIREMENT
- 884

### TOTAL EBC AVAILABLE DAYS
- 884

### EHL INTERNAL AUDITING DAYS
- 36