

APPENDIX A**2009/10 – 2012/13 STRATEGIC AUDIT PLAN DAY REQUIREMENTS
COMPARED TO AUDIT DAYS AVAILABLE**

	2009/10 Days	2010/11 Days	2011/12 Days	2012/13 Days	Total Days
Audit days required from Audit Needs assessment	3,318	3,180	3,120	3,190	12,808
Audit Days Available	2,793	3,343	3,343	3,343	12,822
Overall Shortfall/Surplus	525-	163+	223+	153+	14+