

## Appendix B

### Audit Services Performance Indicators

No	Measure	Target 2006/07
1	The Council's Internal Control environment overall – as evaluated through CPA Use of Resources Key Lines of Enquiry (KLOE)	3/4
2	Elements of the Internal Control KLOE	
	• The Council manages its significant business risks	3/4
	• The Council has arrangements in place to maintain a sound system of internal control	3/4
	• The Council has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business	3/4
3	Days per auditor as per CIPFA Benchmarking Statistics for Unitary Authorities	187 Top Quartile
4	Cost per audit day as per CIPFA Benchmarking Statistics for Unitary Authorities	£269 Second Bottom Quartile
5	Customer satisfaction rating received from client surveys following the completion of each audit assignment (where 1= very poor to 5 = very good)	Average 4
6	Maintain ISO 9001:2000 Quality Accreditation	Achieve
7	% of planned audit assignments completed within year relative to the agreed Audit Plan	90%
8	% of audit recommendations accepted by the client with a priority of high or medium	100%
9	% of agreed audit assignments carried out within year on core financial systems	100%
10.	% of audit assignments completed within 10% of the planned time allocated for each assignment	92%
11	% of draft reports for each audit assignment completed within 7 working days of the exit meeting	100%
12	% of final reports for each audit assignment issued within 3 working days of receipt of response to the draft	100%
13	% of agreed Consultancy project work concluded to the satisfaction of the Client Manager	100%
14	Maintain service costs within budget	Achieve
15	% of workforce receiving PDRs	100%
16	% of planned audit assignments where the client was given 5 working days notice of, or agreed a timescale for, the commencement of the audit	100%
17	% of Financial Appraisal requests completed within 2 working days or agreed timescale	100%