

APPENDIX B

**AUDIT SERVICES
PERFORMANCE INDICATORS**

| No. | Measure | Target 2010/11 |
|------------|---|--------------------------------|
| 1 | Use of Resources External Audit Assessment Governing the Business Theme – the Council manages its risks and maintains a sound system of internal control. | 3/4 |
| 2 | Outcome from annual review of Internal Audit effectiveness | Effective |
| 3 | Days per auditor as per CIPFA Benchmarking Statistics for Unitary Authorities | 184 Top Quartile |
| 4 | Cost per audit day as per CIPFA Benchmarking Statistics for Unitary Authorities | £295 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 Quality Accreditation | Achieve |
| 7 | % of planned audit assignments completed within year relative to the agreed Audit Plan | 92% |
| 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% |