
AUDIT SERVICES' ANNUAL REPORT 2007/08

Purpose of Report

1. To provide the Committee with Audit Services' Annual Report for 2007/08 in accordance with its role and terms of reference.

Information and Analysis

2. The Annual Audit Plan for 2007/08 was approved by this Committee in June 2007 (Minute No. A15/Jun/07) and Audit Services' Annual Report against this plan is attached at **Appendix A.**
3. The Annual Report should be considered in the context of fulfilling the function to monitor the adequacy and effectiveness of the Council's internal control environment and the Internal Audit service provided.
4. The report details the internal audit service provided; operational performance achieved; audit assignment, consultancy/corporate arrangements work and contingency activity undertaken; outcomes against key performance indicator targets; and looks forward to the next financial year.
5. The outcomes from the audit assignments undertaken, together with the positive responses from management to accept and implement required improvements to control systems, complemented by consultancy work carried out to advise and assist management to establish appropriate controls at source, demonstrate that the Council continues to operate within a control environment that is generally sound.
6. In addition, the Council has made further progress during the year to enhance corporate governance arrangements. This includes the adoption of a revised Local Code of Corporate Governance that reflects the latest guidance from CIPFA/SOLACE, updated Contract Procedure Rules and a refreshed Officers Code of Conduct.
7. The position upon Audit Services' Key Performance Indicators is positive. The Council's Internal Control environment overall was scored 3/4 as evaluated through the CPA Use of Resources 'harder test' methodology. This equates to a definition of 'performing well – consistently above minimum requirements'. The majority of other targets covering service standard, customer satisfaction and service quality and staffing were met.
8. The positive position upon the Council's internal control environment will be reflected in the Council's Annual Governance Statement which will be published alongside the Statement of Accounts for 2007/08.

Conclusion

9. The Council continues to operate within a control environment that is generally sound.

Recommendations

10. It is recommended that Audit Services' Annual Report for 2007/08 be noted.

Brian James
Chief Internal Auditor

Background Papers

- (i) Audit Services' Role and Terms of Reference
- (ii) Audit Assignment Executive Summaries
- (iii) Audit Advice and Consultancy Sheets
- (iv) CPA Use of Resources - Assessment Results
- (v) CIPFA Audit Benchmarking Statistics for Unitary Authorities

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**AUDIT SERVICES
ANNUAL REPORT
2007/08**

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Appendix 1 - Summary of Audit Assignments Undertaken During 2007/08

Appendix 2 - Summary of the More Significant Outputs from Consultancy and Corporate Arrangements Work/Contingency Activity Undertaken During 2007/08

Appendix 3 - Audit Services - Key Performance Indicators

1. Introduction

- 1.1 Audit Services comprises an establishment of 5.3 full time equivalent staff and operates in accordance with professional standards.
- 1.2 The aim of the Section is to provide an independent and objective service that wherever possible adds value to the business of clients by being responsive to their needs, constructive in approach, appraisal and recommendations, whilst satisfying statutory responsibilities.
- 1.3 The position on performance targets and objectives set for the year upon service standards, staffing and customer/service quality was positive and this solid base of internal audit service delivery is a major benefit to the Council with the increased importance of the corporate governance agenda, not least in terms of the Comprehensive Performance Assessment (CPA).
- 1.4 The remainder of this report chronicles in more detail operational performance during the year.

2. Service Provided

- 2.1 The requirement for an internal audit function for local authorities is implied by Section 151 of the Local Government Act 1972, which requires that authorities “make arrangements for the proper administration of their financial affairs and shall ensure that one of their officers has responsibility for the administration of those affairs”. The Accounts and Audit (Amendment) Regulations 2006 (SI 2006/564), regulation 6, specifically requires that a “relevant body shall maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with proper practices in relation to internal control”. The Director of Corporate Services has been delegated with this requirement by the Council and the Audit Services Section carry out the internal audit role.
- 2.2 The guidance accompanying the legislation states that proper internal control practice for internal audit are those contained within the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom.
- 2.3 Although internal audit has a statutory basis and therefore, has a major corporate inspection and monitoring role, it is operated as a service to management and provides assurance and consultancy upon all aspects of management and administration. Audit Services has limited resources and consequently its workforce is deployed in accordance with an audit strategy having regard to relative risks and levels of assurance required, translated into an agreed annual plan.
- 2.4 Service level agreements are in place across the client base which include details upon audit assignments, consultancy tasks, charges, working protocols, response times and client responsibilities.

3. Operational Performance

- 3.1 A summary of the year in person days is outlined in the following table, which analyses chargeable time, by category, as well as non chargeable and non productive time

Summary of 2007/08 Year In Person Days				
	Annual Plan	Actual Allocation	Variance	
			+	-
Chargeable Time				
• Audit Assignments	628	538		90
• Advice and Consultancy	314	216		98
• Corporate Arrangements	84	89	5	
• Financial Appraisals	24	12		12
• Contingency Allocation	120	145	25	
SUB TOTAL	1170	1000	30	200
Non Chargeable Time				
• Training, ISO Administration, Supervision and Management etc.	113	107		6
Non Productive Time				
• Annual Leave, Bank Holidays, Sickness etc.	274	450	176	
TOTAL	1557	1557	206	206

- 3.2 Actual chargeable time in total during the year was some 85% of that planned. This shortfall resulted largely from staff vacancies during the course of the year and this also explains the increase in non-productive time.
- 3.3 Variations to the audit assignment element of the plan were approved by the Audit Committee during the year and the range of activity undertaken on consultancy work and contingency tasks were agreed with Directors.
- 3.4 Financial appraisal work upon potential contractors was less than anticipated as in year the function was transferred to the Procurement Unit within the Chief Executive's Department.

4. Review of Audit Assignment Work

- 4.1 Planned audit assignments for the year totalled 52 of which 47 were completed i.e. 90%. These audits spanned all Departments of the Council and details of the assignments undertaken, together with the audit opinion and relevant commentary where the opinion was less than substantial assurance, is shown at **Appendix 1**.
- 4.2 Audit work was undertaken on the core financial systems of corporate income, creditors, debtors, payroll, council tax/NDR, housing rents and housing benefits. All resulted in substantial assurance opinions with the exception of creditors in the Adult Services area of Community Services where an opinion of limited assurance was given. This was due primarily to issues identified around the manual pre-authorisation of invoices and segregation of duties. Immediate action was taken by management to strengthen internal controls in these respects.
- 4.3 Other instances of less than substantial assurance were more service based and in all cases, management have responded positively to the audit reviews. The then Assistant Director - Development and Regeneration in conjunction with the Planning Services Manager progressed recovery of outstanding Section 106 monies and implemented a more robust system of internal control to cover this aspect of business. In respect of Car Parks Enforcement, system improvements were implemented in order to establish consistent recording and monitoring of all costs awarded to the Council and a formal protocol was established to enable the reimbursement to the Car Parking Section of legal costs recovered through the Courts. In respect of Children's Centres, system improvements are to be implemented to rationalise income collection and banking procedures across all centres and to provide more robust asset management arrangements. In respect of ICT Physical Controls, a review is to be undertaken by management in respect of the control/tracking of ICT assets with a view to introducing a more robust system. Control improvements are also to be made in respect of electrical portable appliance testing, security marking and disposal of assets.
- 4.4 It is pleasing to report that, following joint work carried out with Children's Services staff to support primary schools to gain accreditation under the new Department for Children, Schools and Families (DCSF) Financial Management Standard, all twelve primary schools reviewed were considered to have attained the Standard.
- 4.5 As regards audit assignments in general, in line with good practice, at an appropriate time Audit Services follow up with Managers progress upon the implementation of recommendations agreed in audit reports. As part of this follow up process, any significant recommendations remaining outstanding are reported quarterly to the Audit Committee. It is pleasing to report no matters of concern on this point.
- 4.6 The overall outcomes from the audit assignments undertaken, together with the positive responses from management to accept and implement required improvements to internal control systems, demonstrate that the Council continues to operate within a control environment that is generally sound.

5. Review of Outputs from Consultancy and Corporate Arrangements Work/Contingency Activity

- 5.1 The Section worked upon a number of corporate arrangements and consultancy projects identified in the original Audit Plan but with recognised flexibility some were replaced by others at the request of Directors or given up to contingency activity with their agreement. A summary of the more significant outputs from this work is given at **Appendix 2**.
- 5.2 The work undertaken was wide-ranging and included corporate governance matters, systems development work, service delivery enhancements and carrying out investigations into irregularities.
- 5.3 Developments to improve the Council's corporate governance arrangements included the adoption by Council in January 2008 of a revised Local Code of Corporate Governance based upon the latest guidance publication from CIPFA/SOLACE on the matter entitled 'Delivering Good Governance in Local Government' and all Members were notified of the framework behind production of the Annual Governance Statement. In addition, a refreshed Officers Code of Conduct and revised Contract Procedure Rules were approved by Council in November 2007 and February 2008 respectively and assurance statements are to be completed by secondary schools to support the 2008 Annual Governance Statement.
- 5.4 Systems development work comprised advice and guidance in respect of the control aspects of the implementation of the new financial management system and implementation of an on-line booking system for Theatre and Arts.
- 5.5 Service delivery enhancements included developments to implement the Plastic Card Industry Data Security Standard to provide assurance that processing and data storage systems holding personal credit and debit card information are robust and secure from external threats. Work remains ongoing in this respect with a projected compliance date during 2008/09.
- 5.6 There were a number of investigations carried out during the year into irregularities and appropriate action was taken by management on findings.
- 5.7 In addition to the outputs stated in **Appendix 2**, the Section has responded to numerous requests from Departments, including schools, for advice and assistance upon all aspects of the Council's internal control framework.
- 5.8 Generally, the aim of the consultancy work is to complement the audit review process by advising and assisting management to implement, at source, appropriate internal controls within systems. This approach is seen as an effective way to help underpin the sound nature of the Council's control environment.

6. Annual Governance Statement

- 6.1 In accordance with statutory requirements the Council must publish an Annual Governance Statement alongside the Statement of Accounts for 2007/08.
- 6.2 Audit Services' contribution to this statement will be positive since, as a result of the range of audit work undertaken, it is concluded that overall the Council continues to operate within a control environment that is generally sound.

7. Performance Indicators

- 7.1 A summary of outcomes against targets and objectives for the year covering service standard, customer satisfaction and service quality and staffing is included at **Appendix 3** together with targets and objectives set for the following year. The position shown for 2007/08 is positive.
- 7.2 The Council's Internal Control environment overall was scored 3/4 as evaluated through the CPA Use of Resources 'harder test' methodology. This equates to a definition of 'performing well – consistently above minimum requirements'. The overall score is the same as that received in 2006, however, year on year the bar continues to be raised in terms of scoring requirements. Moreover, progress has been made at the element level as the score for 'the council manages its significant business risks' increased from 3 to the maximum 4.
- 7.3 Audit Services maintained accreditation under the ISO 9001:2000 Quality Standard for all aspects of business following external scrutiny by the accreditation body. The system itself reflects Audit Services' proactive approach to involving clients in the audit process with the belief that by working in partnership the more both parties will benefit. Indeed, the results from client satisfaction surveys undertaken following each audit assignment remain impressive and demonstrate the high regard clients have for the service provided. The external review also commented positively upon the work carried out to implement new audit management software to help deliver efficiency savings and achieve a paperless process.
- 7.4 Productive days per auditor were top quartile as measured by the CIPFA Benchmarking Statistics for Unitary Authorities and costs per audit day were within the second lowest quartile.
- 7.5 All operational targets were achieved with the exception of the percentage of pre-determined audit assignments completed within the year relative to the agreed initial audit plan. The percentage attained was slightly below target largely as a result of staff vacancies during the course of the year
- 7.6 Identified aims for the Service for 2007/08, as outlined in the 2006/07 Annual Report have been met. These encompassed the further development of the new audit management software to streamline the audit process and support provided on the development of appropriate governance arrangements for the Darlington and Stockton Partnership.

8. The Future

8.1 The aims of Audit Services for the year ahead are to :-

- Deliver against set service targets and objectives which incorporate the more stringent key lines of enquiry requirements of the revised CPA methodology.
- Establish an appropriate audit assurance framework for the services carried out by the Darlington and Stockton Partnership, in conjunction with colleagues from Stockton Borough Council's Internal Audit Section, the District Audit Service and PricewaterhouseCoopers.

AUDIT SERVICES SECTION

SUMMARY OF AUDIT ASSIGNMENTS UNDERTAKEN DURING 2007/08

Department	Audit Assignment	Assurance Opinion	Where Assurance Opinion Less Than Substantial	
			Audit Comment	Management Response
Corporate Services	Corporate Income System	Substantial Assurance		
	Council Tax/NDR	Substantial Assurance		
	Creditors	Substantial Assurance		
	Central Creditors Function	Substantial Assurance		
	Car Parking Enforcement	Limited Assurance	<p>Significant improvements are required to the current systems to:</p> <ul style="list-style-type: none"> • establish consistent recording, monitoring and reporting of all costs awarded to the authority. • enable the reimbursement to the Car Parking Section of legal costs recovered through the courts. • strengthen controls over the processing of Magistrates Court payment lists and • restrict IT access to spreadsheet records to authorised staff 	<p>Management have responded positively to the recommendations within the audit report and an action plan has been formulated to implement improvements within agreed timescales</p>
	Sundry Debtors	Substantial Assurance		
	ICT - Review of Interfaces and Associated Controls	Substantial Assurance		
	ICT – Physical Controls	Limited Assurance	<p>Issues identified in respect of:</p> <ul style="list-style-type: none"> • the inadequacy of the inventory system 	<p>The issue in respect of the inventory was already recognised by management who have confirmed that as</p>

Department	Audit Assignment	Assurance Opinion	Where Assurance Opinion Less Than Substantial	
			Audit Comment	Management Response
			<p>currently being used to record and manage ICT hardware.</p> <ul style="list-style-type: none"> • Electrical testing not always undertaken on new equipment prior to issue. • Lack of a policy on security marking of equipment. • Improve the audit trail on the disposals of obsolete equipment. 	<p>part of the partnership implementation, a review of inventory control/tracking of assets is to be undertaken with a view to introducing a more robust system. In respect of other issues, management have agreed an improvement action plan with appropriate timescales for implementation.</p>
	Registrars	Substantial Assurance		
	Payroll - Community Services	Substantial Assurance		
	Payroll - Homecare and Residential	Substantial Assurance		
	Central Payroll Function	Substantial Assurance		
	Bank Reconciliation	Substantial Assurance		
Community Services	Dolphin Centre	Substantial Assurance		
	Horticulture-Woodburn Nursery	Substantial Assurance		
	Creditors – Adult Services	Limited Assurance	<p>Issues identified around the manual pre authorisation of invoices. A fraudulent payment has been identified resulting in a police investigation that remains ongoing. Immediate action has been taken by Management to strengthen internal control. Further strengthening of controls has also been</p>	<p>Management have responded positively to the recommendations within the audit report . All recommendations have now been implemented.</p>

Department	Audit Assignment	Assurance Opinion	Where Assurance Opinion Less Than Substantial	
			Audit Comment	Management Response
	Creditors – Catering	Substantial Assurance	introduced in respect of the return of cheques to departments	
	Dolphin Centre Catering	Substantial Assurance		
	Admin of Client Finances	Substantial Assurance		
	Homecare	Substantial Assurance		
	Housing Rents	Substantial Assurance		
	Housing Benefits	Substantial Assurance		
	Housing Management	Substantial Assurance		
Development and Environment	Car Parking Administration	Substantial Assurance		
	Residents Parking	Substantial Assurance		
	Creditors	Substantial Assurance		
	Development Control and Planning	Substantial Assurance for the control environment excluding 106 agreements Limited Assurance in respect of 106 agreements	Lack of coordinated systems to control and monitor Section 106 agreements and the resultant income.	Management had already recognised this matter and work had commenced to identify and recover monies due and identify required actions. A steering group of relevant parties has agreed an appropriate control system that was implemented in early October 2007.
Children's Services	Kids & Co. Nursery Service	Substantial Assurance		

Department	Audit Assignment	Assurance Opinion	Where Assurance Opinion Less Than Substantial	
			Audit Comment	Management Response
	Children's Centres	Limited Assurance	Issues identified around the levels of cash held in the various Centres, control improvements required in respect of income collection and banking and asset management arrangements.	Management have responded positively to the recommendations within the audit report and an action plan has been formulated to implement improvements within agreed timescales
	Creditors	Substantial Assurance		
	Primary schools x 12	Substantial Assurance		
	Trusts and Funds	N/A	Accounts audited in accordance with Charity Commission guidelines. A satisfactory opinion was given.	
Corporate Core	Data Quality/Performance Indicators	N/A	Opinion not given as work non-standard appraisal. Efforts concentrated upon following up PwC's 2006/07 data quality review and spot checks report in preparation for the 2007 audit that proved positive.	
	Corporate Governance	N/A	Opinion not given as work non-standard appraisal. Effort directed to validating evidence quoted in documents/functions on the implementation of the Local Code of Corporate Governance posted on the intranet.	
	Mayors Charity Fund	N/A	Accounts audited on an annual basis. A satisfactory position was found	
	Review of Anti-Fraud	N/A	Opinion not given as work	

Department	Audit Assignment	Assurance Opinion	Where Assurance Opinion Less Than Substantial	
			Audit Comment	Management Response
	Arrangements		non-standard appraisal. Effort focused upon the annual review of arrangements reported to the December 2007 Audit Committee.	
	Risk Management	N/A	Opinion not given as work non-standard appraisal. Support provided in the production/review of the corporate and departmental risk registers.	
	Grants	Substantial Assurance		
	TM Barron Charity	N/A	Accounts audited in accordance with Charity Commission requirements. A satisfactory position was found.	

Assurance Opinion

Full Assurance – All controls in place and operating effectively – the system will achieve its objectives.

Substantial Assurance – The majority of controls in place and operating effectively although some control improvements required- the system should achieve its objectives.

Limited Assurance – Certain important controls inadequate or in place but operating ineffectively – there is a risk that the system may not achieve its objectives.

Minimal Assurance – The majority of controls weak , not present or failing – it is likely that the system will not achieve its objectives

**Summary of the More Significant Outputs From Consultancy/Corporate Arrangements
Work/Contingency Activity Undertaken During 2007/8**

Department	Description	Output
Corporate Services	Darlington and Stockton Partnership	Discussions initiated and ongoing with colleagues in Stockton Internal Audit and the respective External Auditors, PwC and the District Audit Service, to consider the approach to both the internal and external audit of the proposed Partnership. Involvement in process mapping/re engineering workshops for the various affected services.
	Financial Appraisal Contract	Participated in a joint procurement exercise with neighbouring authorities to engage a financial appraisal service by competitive tender in conjunction with NEPO. Subsequently orchestrated the transfer of the financial appraisals function to the Procurement Section. Providing ongoing training as required.
Community Services	Theatre and Arts (Galathea)	Provided ongoing advice and guidance in the implementation of an on line booking system for the Theatre and Arts. The system is now live and operational.
	Dolphin Centre	Provided ongoing advice and guidance in the implementation of an on line booking system for Leisure Services. The system is expected to be on line during the first half of 2008/09
	Plastic Card Industry Data Security Standard	Leading on the implementation of the Plastic Card Industry Data Security Standard, a mandatory standard for organisations taking credit and debit card payments, designed to provide assurance that processing and data storage systems holding personal credit and debit card information are robust and secure from external threats.
	Special Investigation	Investigation undertaken into a potentially bogus invoice identified during a routine audit check. Police informed and their subsequent investigation has resulted in a guilty plea being entered at Crown Court. The case is currently awaiting sentencing. Action has been taken to strengthen appropriate internal control mechanisms.
	Special Investigation	Investigation undertaken into an allegation of misuse of Council property. The investigation has been concluded with no further action to be taken.
	Special Investigation	Investigation undertaken into a significant cash discrepancy. Police informed and their subsequent investigation has resulted in charges being brought with a Crown Court date due in June 08.

Department	Description	Output
	Special Investigation	Investigation undertaken into the protocols adopted for electrical testing in respect of portable appliances. The investigation has concluded and resulted in a number of recommendations being made in respect of training , recording mechanisms and improvements to supervisory controls.
Children's Services	Special Investigation	Ongoing work undertaken in respect of a cash discrepancy at a primary school in 2006/07 following which revised procedures were recommended and implemented in all primary schools. The case has been through the Magistrates Court and heard at the Crown Court. The defendant pleaded guilty to misappropriation of a sum, which will be repaid by the end of April 2008 and in addition received a sentence of community service.
	Special Investigation	Providing assistance with an investigation being undertaken in respect of significant discrepancies identified on a petty cash imprest account. The investigation remains ongoing. Action has been taken to strengthen appropriate internal control mechanisms.
	Special Investigation	Providing assistance in respect of an investigation into petty cash discrepancies at a Children's Centre. The investigation remains ongoing.
	Schools Internal Control Statement	Statement and supporting documentation drafted and endorsed by Children's Services Finance for completion and signing by governing bodies of secondary schools covering the financial year ended 31/03/08.
	Financial Management Standard in Schools (FMSiS)	Joint working with Children's Services staff to roll out the standard in identified primary schools in preparation for their assessments carried out from September 2007 onwards. 12 primary schools assessed to date, all successfully passed the standard.
Corporate Core	Local Area Agreement	Expenditure for 2006/07 verified in accordance with grant terms and conditions to enable the Director of Corporate Services to certify the grant statement.
	Review of Contract/Financial Procedure Rules	Participated in the reviews. Refreshed Financial Procedure Rules that incorporate a section upon partnership working approved by Annual Council in May 2007. Revised Contract Procedure Rules approved by Council in February 2008.

Department	Description	Output
	NFI 2006	Initiative completed, all returns made in accordance with the Audit Commission's timescales and final report agreed with the Audit Commission representative. Additional data on Council tax single persons discount/register of electors forwarded to the Audit Commission in October and December 2007. Receipt of output is dependent on further advice from Legal Counsel and agreement between the Commission, the Information Commissioner and other interested parties.
	CPA 2007	Contributed to the self -assessment information submitted to PwC for evaluation under the CPA Use of Resources Key Lines of Enquiry (KLOEs).
	Annual Review of Internal Audit Effectiveness	Participated in the independent review of Internal Audit effectiveness required by the Accounts and Audit Regulations 2006. Outcome of the review, that concluded the Council has an effective system of Internal Audit, was reported to the Audit Committee in June 2007.
	Code of Conduct for Employees	Code reviewed and updated in conjunction with colleagues in HR and Legal Services and presented to the Standards Committee in Sept 2007. Committee comments considered in finalising the code which was approved by Council in Nov 2007. The Code has been circulated to officers and employees following a presentation by the Borough Solicitor at a meeting of the senior manager's network. The Code is also to be rolled out to schools following consultation, summer term 2008.

AUDIT SERVICES – KEY PERFORMANCE INDICATORS

	2007/08		2008/09
	Target	Outcome	Target
1. The Council's Internal Control environment overall – as evaluated through CPA Use of Resources Key Lines of Enquiry (KLOE).	3/4	3/4	4/4
2. Elements of the Internal Control KLOE : <ul style="list-style-type: none"> • The Council manages its significant business risks. • The Council has arrangements in place to maintain a sound system of internal control. • The Council has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business. 	3/4 3/4 3/4	4/4 3/4 3/4	4/4 4/4 4/4
3. Days per auditor as per CIPFA Benchmarking Statistics for Unitary Authorities.	185 Top Quartile	194 Top Quartile	183 Top Quartile
4. Cost per audit day as per CIPFA Benchmarking Statistics for Unitary Authorities	£285 Second lowest quartile	£268 Second lowest quartile	£284 Second lowest 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	Average 4.5	Average 4
6. Outcome of Annual Review of Internal Audit effectiveness	Effective	Effective	Effective
7. Maintain ISO 9001 : 2000 Quality Accreditation	Achieve	Achieved	Achieve
8. % of planned pre determined audit assignments completed within the year relative the agreed audit plan	92%	90%	92%
9. % of audit recommendations accepted by client, with a priority of high or medium priority	100%	100%	100%
10. % of agreed audit assignments carried out within the year on core financial systems	100%	100%	100%
11. % of audit assignments completed within 10% of the planned time allocated for each assignment	92%	92%	92%
12. % of draft audit reports for each audit assignment completed within 7 working days of the exit meeting	100%	100%	100%
13. % of final reports for each audit assignment issued within 3 working days of receipt of response to draft	100%	100%	100%

14. % of agreed consultancy project work concluded to the satisfaction of the client manager	100%	100%	100%
15. Maintain service costs within budget	Achieve	Achieved	Achieve
16. % of workforce receiving PDRs	100%	100%	100%
17. % 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%	100%	100%