

## 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"> <li>• The Council manages its significant business risks.</li> <li>• The Council has arrangements in place to maintain a sound system of internal control.</li> <li>• The Council has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.</li> </ul>	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. Percentage of planned pre determined audit assignments completed within the year relative the agreed audit plan	92%	90%	92%
9. Percentage of audit recommendations accepted by client, with a priority of high or medium priority	100%	100%	100%
10. Percentage of agreed audit assignments carried out within the year on core financial systems	100%	100%	100%
11. Percentage of audit assignments completed within 10% of the planned time allocated for each assignment	92%	92%	92%

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12. Percentage of draft audit reports for each audit assignment completed within 7 working days of the exit meeting	100%	100%	100%
13. Percentage of final reports for each audit assignment issued within 3 working days of receipt of response to draft	100%	100%	100%
14. Percentage 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. Percentage of workforce receiving PDRs	100%	100%	100%
17. Percentage 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%