

## APPENDIX 2 – Internal Audit Performance Target Position for 2016/17

Indicator	Target	Measurement	Current Status (as at 31 August 2016)
1) Percentage completion of the agreed annual audit plan	100% - by 30 April 2017	Complete = draft report or other deliverable issued by 30 April 2017.	11% in terms of drafts issued/work completed.
2) To achieve an average customer satisfaction survey score	4.0	4 is the highest possible score.	The current rate for internal audits is 3.64 (based on CSS returned for 2015/16 – none returned yet for 2016/17).
3) % of recommendations agreed/accepted at draft stage	100%	To make more meaningful, this indicator now measures the accuracy of the auditor's findings at draft stage by monitoring the number of recommendations removed/amended following draft report discussions.	100%
4) % of draft reports issued within 15 days of the end of fieldwork	100%	Target increased in 15/16 from that included in SLA with Mbro due to 14/15 year's performance exceeding target.	62% based on 15/16 audit reports issued. 51% of finals issued within target 20 days of draft response.
5) % Auditor productivity	100% of expected productivity	The number of available productive days is calculated for each member of the team, taking into account all known and estimated absences and commitments. This results in an expected number of productive days per officer. The target is for 100% of the Team to meet their expected productivity.	Based on time charged to 31 July 2016, average productivity is 92% - please see table below.
6) Time taken to complete an assignment	Audit start date to final report issued date	Target will be set by each audit lead and agreed with auditor at the start of each assignment. Performance is calculated as the average time in months.	Average length of time to date (based on 15/16 completed assignments) is 5.1 months (less than five fully completed for 2016/17).
7) Number of audits completed within the budgeted time allocation	100%	Each assignment has a set number of days which should be adhered to. If an officer requires additional time then a case has to be approved by one of the Team's managers.	Based on 15/16 performance, 57% (delivered under budget or 69% assignments are currently being delivered either within budget or only a day in excess.

## Auditor Productivity

	31/07/2012	31/07/2013	31/07/2014	31/07/2015	31/07/2016
Average number of productive days per member of audit team	56	59	62	62	67
% Productivity (based on working days available after annual leave and public holidays)	77%	84%	84%	85%	90%
% Productivity (based on working days available after annual leave, public holidays, sickness and authorised absence)	78%	87%	85%	86%	92%