

APPENDIX 2 – Internal Audit Performance Target Position for 2016/17 (as at 29 November 2016)

| Indicator | Target | Measurement | Current Status (as at 29/11/2016) |
|---------------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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. | 34% in terms of drafts issued/work completed. This is slightly ahead of the reported position at the December meeting in 2015 (31%). |
| 2) To achieve an average customer satisfaction survey score | 4.0 | 4 is the highest possible score. | The current rate for internal audits is 3.42 (based on only 4 CSS returned 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. | 88% based on 16/17 audit reports issued in draft. 71% of finals were issued within the target 20 days of draft response. The escalation process is being revisited and will be communicated to all DMTs in order to help improve the timeliness with which draft reports are being converted into finals. |
| 5) % Auditor productivity | 88% average productivity | The number of available productive days is calculated for each member of the team (excluding admin/systems support), taking into account all known and estimated absences and commitments. This results in an expected number of productive days per officer. | Based on time charged between 1 April to 30 September 2016, average productivity is 91% - please see table below for position at the end of October 2016. Productivity has been rising consistently since 2011 due to improved time management and monitoring within the team. |
| 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 16/17 completed assignments is 1.7 months. For each assignment, the audit lead sets the target dates by which an assignment should have been completed. Target dates are based on key milestones of an assignment e.g. draft report issued, final report issued etc. Of the 8 assignments completed to date from this audit plan year, 7 were completed within the targeted timescale (or in less time). The reasons as to why one assignment took longer to complete have been discussed with the relevant |

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| 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. | auditor. Based on 16/17 performance to date, 88% of completed assignments delivered within budget or only a day in excess. The Service has a process in place for analysing the reasons for any time overruns and any performance issues are discussed during 121s and as part of the appraisal framework. Time management has improved considerably within the team. |
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Individual Audit and Assurance Staff Productivity

| | 31/10/2011 | 31/10/2012 | 31/10/2013 | 31/10/2014 | 31/10/2015 | 31/10/2016 |
|-----------------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|------------|------------|
| Average number of productive days per member of audit team | 94 | 101 | 108 | 108 | 112 | 115 |
| % Productivity (based on working days available after annual leave and public holidays) | 72% | 80% | 81% | 83% | 87% | 91% |
| % Productivity (based on working days available after annual leave, public holidays, sickness and authorised absence) | 75% | 81% | 82% | 86% | 88% | 92% |