

APPENDIX 2 – Internal Audit Performance Target Position for 2016/17 (as at 27 February 2017)

Indicator	Target	Measurement	Current Status (as at 27/02/2017)
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.	58% in terms of drafts issued/work completed. This is ahead of the reported position at the same time last year (49%). It is expected that all key system audits on the Plan will be delivered.
2) To achieve an average customer satisfaction survey score	4.0	4 is the highest possible score.	The current rate for internal audits is 3.6 (based on only 7 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.	95% based on 16/17 audit reports issued in draft. 82% of finals were issued within the target 20 days of draft response. The escalation process has been reviewed 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 31 December 2016, average productivity is 88% of time at work i.e. after deducting all absence. For the same period last year, the productivity figure was 84%. Of 18 staff, 4 were below their expected productivity which has been addressed via 121s and appraisals.
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 2.1 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.
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	Based on 16/17 performance to date, 89% of completed assignments delivered within budget or only a day in excess. The Service has a process in

		one of the Team's managers.	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

	31/12/2011	31/12/2012	31/12/2013	31/12/2014	31/12/2015	31/12/2016
Average number of productive days per member of audit team	114	131	133	134	141	151
% Productivity (based on working days available after annual leave and public holidays)	73%	80%	80%	82%	87%	91%
% Productivity (based on working days available after annual leave, public holidays, sickness and authorised absence)	75%	81%	82%	86%	88%	92%