

APPENDIX 2 – Internal Audit Performance Target Position for 2017/18

Indicator	Target	Measurement	Current Status (as at 09 March 2018)
1) Percentage completion of the agreed annual audit plan	100% - by 30 April 2017	Complete = draft report or other deliverable issued by 30 April 2018.	42% in terms of drafts issued. It is expected that the remaining audits will be delivered in time for the annual report (excluding agreed variations) provided that responses and information are provided when requested.
2) To achieve an average customer satisfaction survey score	3.8	4 is the highest possible score.	Only three returned for 2017/18 internal audit – average 3.59.
3) % of draft reports issued within 15 days of the end of fieldwork	100%	Target increased in 2015/16 due to 2014/15 performance exceeding target.	93% of draft audit reports issued within 15 days and 77% of drafts converted into finals within 20 days. Every effort is made to issue a draft as soon as possible after fieldwork completion but delays due to holidays or absences may occasionally occur. The issue of finals is largely dependent on the timely return of responses from audit clients.
4) % Auditor productivity	100% of expected productivity	The number of available productive days is calculated for each member of the team, taking into account estimated absences. This results in an expected number of productive days per officer. The target is for 100% of the Team to meet their expected productivity.	Audit & Assurance Officers – average productivity 93% (target average 96%) – lower due to the training day release of one of the AAOs. Compliance auditors average productivity – 95% (target average 93%). 63% if including long term sickness. Please also see table below. Productivity has been affected this year by: <ul style="list-style-type: none"> • One incidence of long term absence which is being managed via the appropriate HR process; • Authorised absence due to jury service and compassionate leave; • Training and supervisory requirements for new staff/contract staff. Contingency is built into resource planning but does not always cover all unplanned absences in a year. Resources and assignments are reallocated

			throughout the year in response to unexpected pressures.
5) Number of assignments completed by target dates set	To meet target dates set at outset of audit (or earlier)	Target will be set by each audit lead and agreed with auditor at the start of each assignment.	60% based on completed assignments. This is a new indicator for 2017/18. In some cases, the target dates should have been updated to reflect that the audit client had requested an audit to be delayed therefore this will be taken into account for future measurement of this indicator.
6) 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 2016/17 93% of audits are being delivered within budget or no more than one day in excess of budget.

Audit and Assurance Team Productivity (based on nine months of the year)

	31/12/2011	31/12/2012	31/12/2013	31/12/2014	31/12/2015	31/12/2016	31/12/2017
Average number of productive days per member of team	114	131	133	134	141	151	145
% Productivity (based on working days available after annual leave and public holidays)	73%	80%	80%	82%	87%	91%	87%
% Productivity (based on working days available after annual leave, public holidays, sickness and authorised absence)	75%	81%	82%	86%	88%	92%	92%