

## APPENDIX 2 – Internal Audit Performance Target Position for 2018/19

Indicator	Target	Measurement	Status (as at 05 February 2019)
1) Percentage completion of the agreed annual audit plan	100% - by 30 April 2019	Complete = draft report or other deliverable issued by 30 April 2019.	37% in terms of drafts issued.  Many audits are in progress and the key date to work towards is the 30 April 2019 when it is expected that most draft reports will have been issued. To ensure that this happens, the workplan has been reviewed and various adjustments made within the Team to reallocate and distribute work and responsibilities. Each auditor has been set specific audits to be completed by the end of April and has been tasked with ensuring that their timetables of meetings are planned well in advance to ensure that audit planning and fieldwork meetings are already diarised. Issues in obtaining responses to requests for information or to draft reports will be highlighted to the Corporate Affairs and Audit Committee.
2) To achieve an average customer satisfaction survey score	3.8	4 is the highest possible score.	Average to date is 4 but is based on only three returned surveys.
3) % of draft reports issued within 15 days of the end of fieldwork	100%	The draft report should be issued to the client within 15 working days of fieldwork completion.	87% of draft audit reports issued within 15 days and 77% of final reports issued within 20 days of draft.
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 95% (target average 96%) – lower due to new starters' induction and training requirements and exams. Compliance auditors' average productivity – 67% (target average 95%). Reduced actual due to long term absence of one compliance auditor and training and induction for two new auditors.
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.	55% completed assignments were delivered within their target dates.
6) Number of audits	100%	Each assignment has a set number of days which	54% of audits are being delivered within budget or

completed within the budgeted time allocation		should be adhered to. If an officer requires additional time, then a case should be approved by one of the Team's managers.	no more than one day over budget. Some audits have taken longer than the original budgeted time due to supervision of new staff on assignments.
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