

## APPENDIX 2 – Internal Audit Performance Target Position for 2019/20

Indicator	Target	Measurement	Status (as at 04 Dec 2019)
1) Percentage completion of the agreed annual audit plan	100% - by 30 April 2020	Complete = draft report or another deliverable issued by 30 April 2020.	32% in terms of drafts issued or work completed.  Many audits are in progress and the key date to work towards is the 30 April 2020 when it is expected that most high priority 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. The internal audit service will be outsourced to Veritau from 1 Jan 2020.
2) To achieve an average customer satisfaction survey score	3.8	4 is the highest possible score.	Only one survey has been returned to date (average - 3). 2018/19 average was 4.
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.	84% of draft audit reports issued within 15 days and 83% 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, considering 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 and Assurance Officers average 96% (target 95%). Compliance Auditors average 81% (target 95%). Lower due to long term absence that has now been resolved. Average would have been 96% if not taking the absence into account.
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.	33% completed assignments were delivered within their target dates. Target dates need to be set at the outset of an assignment's fieldwork and any issues with the audit's progress need to be promptly raised with the audit lead. Significant issues in obtaining responses to requests for information or to draft reports will be highlighted to the Corporate Affairs and Audit Committee.

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 should be approved by one of the Team's managers.	100% of audits are being delivered within budget or no more than one day over budget.
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