

**APPENDIX D**

**Internal Audit Performance Indicators - Final Outturn 2008/09**

| <b>Work in Progress</b>      | <b>Planned</b> | <b>Actual</b> |
|------------------------------|----------------|---------------|
| PI 01 Audits brought forward | n/a            | 15            |
| PI 02 Planned                | 69             | 58            |
| PI 03 Unplanned              | n/a            | 8             |
| Fraud & Proactive Fraud work | 5              | 27            |
| Other audit work             | 11             | 30            |
| Work in progress             | 85             | 138           |

| <b>Staffing/Financial</b>                     | <b>Planned</b> | <b>Actual</b> |
|---|----------------|---------------|
| PI 10 Days lost to Sickness to date           | 54             | 16            |
| PI 11 Days Training to date                   | 45             | 48            |
| PI 13 Cost per audit day                      | 247            | 217           |
| PI 14 Budget against outturn (excl recharges) | 375,700        | 340,904       |

| <b>Productivity</b>                               | <b>Planned</b> | <b>Actual</b> |
|---|----------------|---------------|
| PI 04 Chargeable Days to Date                     | 1520           | 1593          |
| PI 05 Management & Admin Days to Date             | 693            | 633           |
| Total Days worked to Date                         | 2213           | 2226          |
| PI 06 % of Audits completed within Allocated days | 75             | 37            |

| <b>Quality</b>                                  | <b>Planned</b> | <b>Actual</b> |
|---|----------------|---------------|
| PI 15 Client Satisfaction - Planning / Approach | 95             | 100           |
| Client Satisfaction - Quality of Report         | 95             | 100           |
| Client Satisfaction - Value of Audit            | 95             | 100           |

| <b>Reporting</b>                                  | <b>Planned</b> | <b>Actual</b> |
|---|----------------|---------------|
| PI 07 Draft Reports Issued in Period              | 69             | 65            |
| PI 08 Final Reports Issued in Period              | 69             | 70            |
| Total reports Issued in Period                    | 138            | 135           |
| PI 09 % of Reports issued within 14 days of Audit | 95             | 60            |

| <b>Recommendations</b>                               | <b>Planned</b> | <b>Actual</b> |
|--|----------------|---------------|
| PI 16 No. of Recommendations made in final reports   | n/a            | 455           |
| PI 17 % of Recommendations Accepted                  | 100            | 96            |
| PI 18 % of Recommendations followed up within 6 mths | 100            | 100           |

| <b>Management</b>                  | <b>Planned</b> | <b>Actual</b> |
|------------------------------------|----------------|---------------|
| PI 19 Team meetings                | 26             | 26            |
| PI 20 Management meetings          | 2              | 2             |
| PI 21 Meetings with External Audit | 6              | 6             |