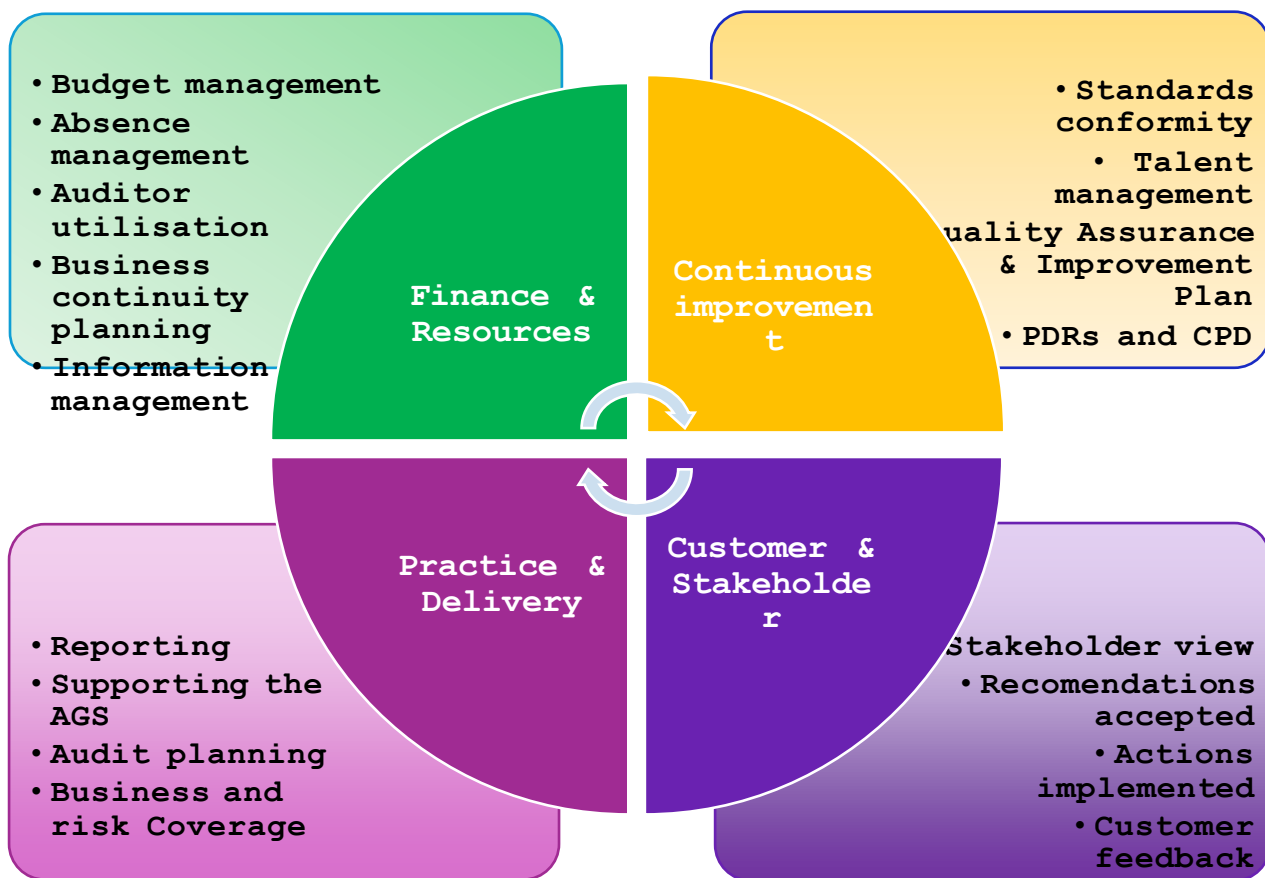


Balanced Scorecard**Finance & Resources**

Aspect	Detail	Target	Quarter 1 Results
Budget management	The budget has been set at a level agreed to fully staff the service to deliver a volume of work to enable delivery of the audit plan.	Between "On Target" and less than 5% "underspend"	N/A
Auditor utilisation (audit days)	Pro rata based on 184 'chargeable' days delivering audit work per FTE employee	> 95%	N/A
Absence management	Planning includes contingency of up to a maximum of 6 'sickness' days per employee	< 5 'sick days' per FTE per year	5 days as at end of quarter 1.
Business continuity plan	Business continuity plan reviewed and updated	Met	To be reviewed in quarter 2, however was tested on 30.6.25. All staff were able to continue work, however identified the need to transfer audit files

			from server to sharepoint.
Information management	Retention schedule complied with	Met	Met

Customer & Stakeholder

Aspect	Detail	Target	Quarter 1 Results
Feedback	Post audit surveys are issued and the result analysed to provide an indication on quality	90% Positive	3 issued and zero received back as at end of quarter 1.
Stakeholder view	Feedback from Directors and AC (confirmed verbally at meetings)	Met	
Recommendations accepted	Recommendations for action are accepted by management and developed collaboratively into agreed actions	95%	100%
Improvement (actions implemented)	Agreed actions are implemented (or substantial progress being made toward implementation) at time of follow-up	95%	73%

Continuous Improvement

Aspect	Detail	Target	Quarter 1 Results
Quality Assurance & Improvement Plan	QAIP updated and reported to the autumn quarter's AC	Met	N/A
Conformity (GIAS)	Assessment against the Standards undertaken	100%	N/A
PDRs / CPD	Annual PDRs of team members completed	Met	Annual Reviews planned for July 2025
Talent management	Needs assessment completed and training plan developed	Met	Training Assessment to be undertaken within Annual Review planned for July 2025

Practice & Delivery

Aspect	Detail	Target	Quarter 1 Results
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Supporting the Annual Governance Statement	Annual report & HOIA Opinion provided in time to inform the AGS	Met	Met
Audit planning	Draft plan prepared in time for March / April Audit Committee	Met	Met
Reports issued promptly	Draft report prepared and provided to the client within 10 days of fieldwork completion	90%	100%
Business and risk coverage (assurance)	Sufficient coverage of business areas and risk to inform the HOIA opinion	Met	Met