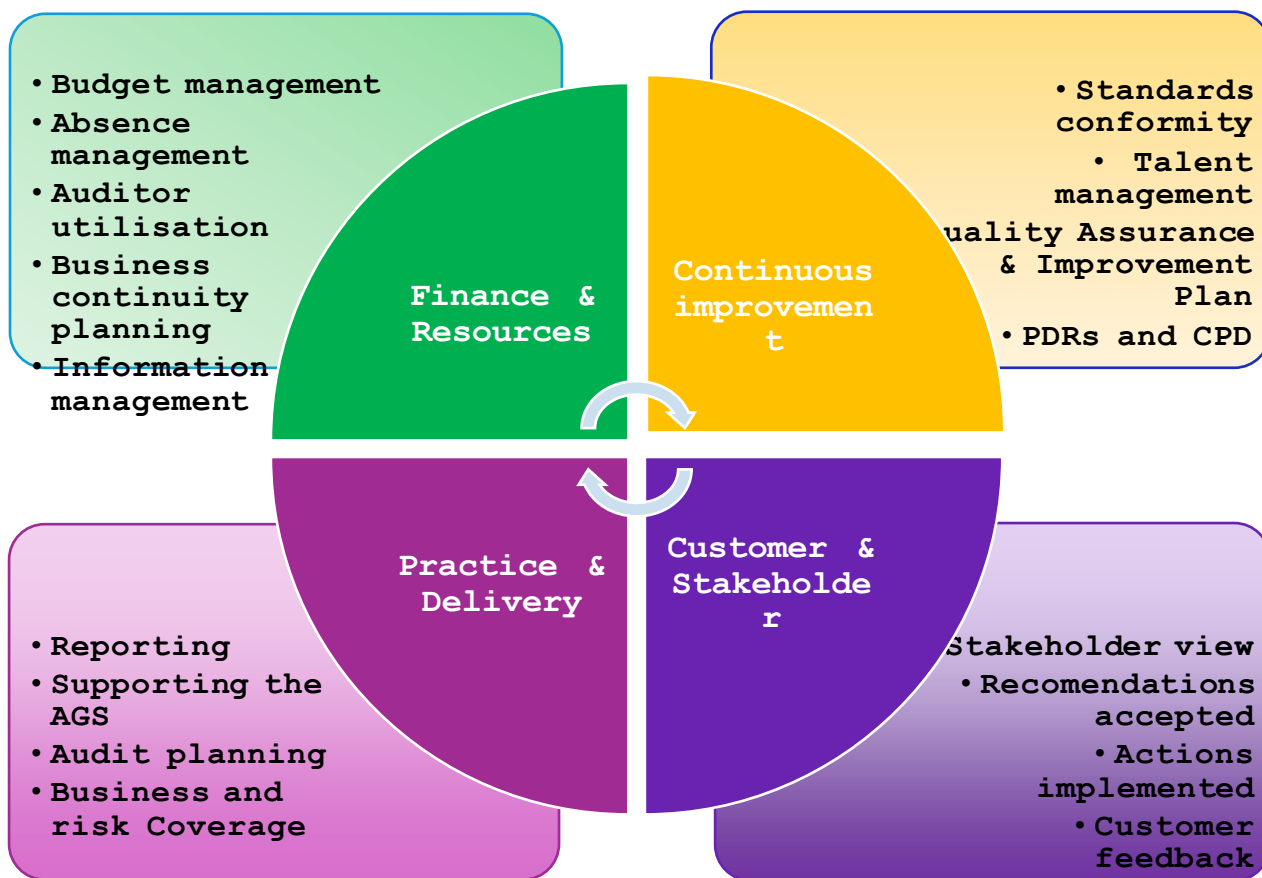


Balanced Scorecard



Finance & Resources

Aspect	Detail	Target	Quarter 1-4 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"	Met Staffing budget is underspent by 10.5% due to a proportion of salary of the Head of FAIR being saved.
Auditor utilisation (audit days)	Pro rata based on 144 'chargeable' days delivering audit work per FTE employee	> 95%	Met 144 x 4.8 FTE = 689 days Audit utilisation = 699 101% due to less non-rechargeable work than planned.
Absence management	Planning includes contingency of up to a maximum of 6 'sickness' days per employee	< 5 'sick days' per FTE per year	Not met 4.8 FTE. 5.2 sick days per employee (25 days in total as at end of quarter 4.)

Business continuity plan	Business continuity plan reviewed and updated	Met	Met The Business continuity plan has been reviewed and updated.
Information management	Retention schedule complied with	Met	Met

**Customer & Stakeholder**

Aspect	Detail	Target	Quarter 1-4 Results
Feedback	Post audit surveys are issued and the result analysed to provide an indication on quality	90% Positive	Met 22 issued and 9 received back as at end of quarter 4 41% response rate with 100% positive feedback
Stakeholder view	Feedback from Directors and AC (confirmed verbally at meetings)	Met	Met
Recommendations accepted	Recommendations for action are accepted by management and developed collaboratively into agreed actions	95%	Met 99.9% 1 recommendation not accepted due to capacity
Improvement (actions implemented)	Agreed actions are implemented (or substantial progress being made toward implementation) at time of follow-up	95%	Not met 57% 65 recommendations followed up 37 recommendations implemented

**Continuous Improvement**

Aspect	Detail	Target	Quarter 1-4 Results
Quality Assurance & Improvement Plan	QAIP updated and reported to the autumn quarter's AC	Met	Met
Conformity (GIAS)	Assessment against the Standards undertaken	100%	Not met. To be reported at July 2026 meeting

PDRs / CPD	Annual PDRs of team members completed	Met	Met – Undertaken March 2026
Talent management	Needs assessment completed and training plan developed	Met	Not met. Training Assessment have been undertaken but still to be analysed

**Practice & Delivery**

Aspect	Detail	Target	Quarter 1-4 Results
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%	Not met 64% Due to absences within the team during Quarter 2 and additional whistleblowing investigations and additional management responsibility being taken on by Senior Auditors.
Business and risk coverage (assurance)	Sufficient coverage of business areas and risk to inform the HOIA opinion	Met	Met