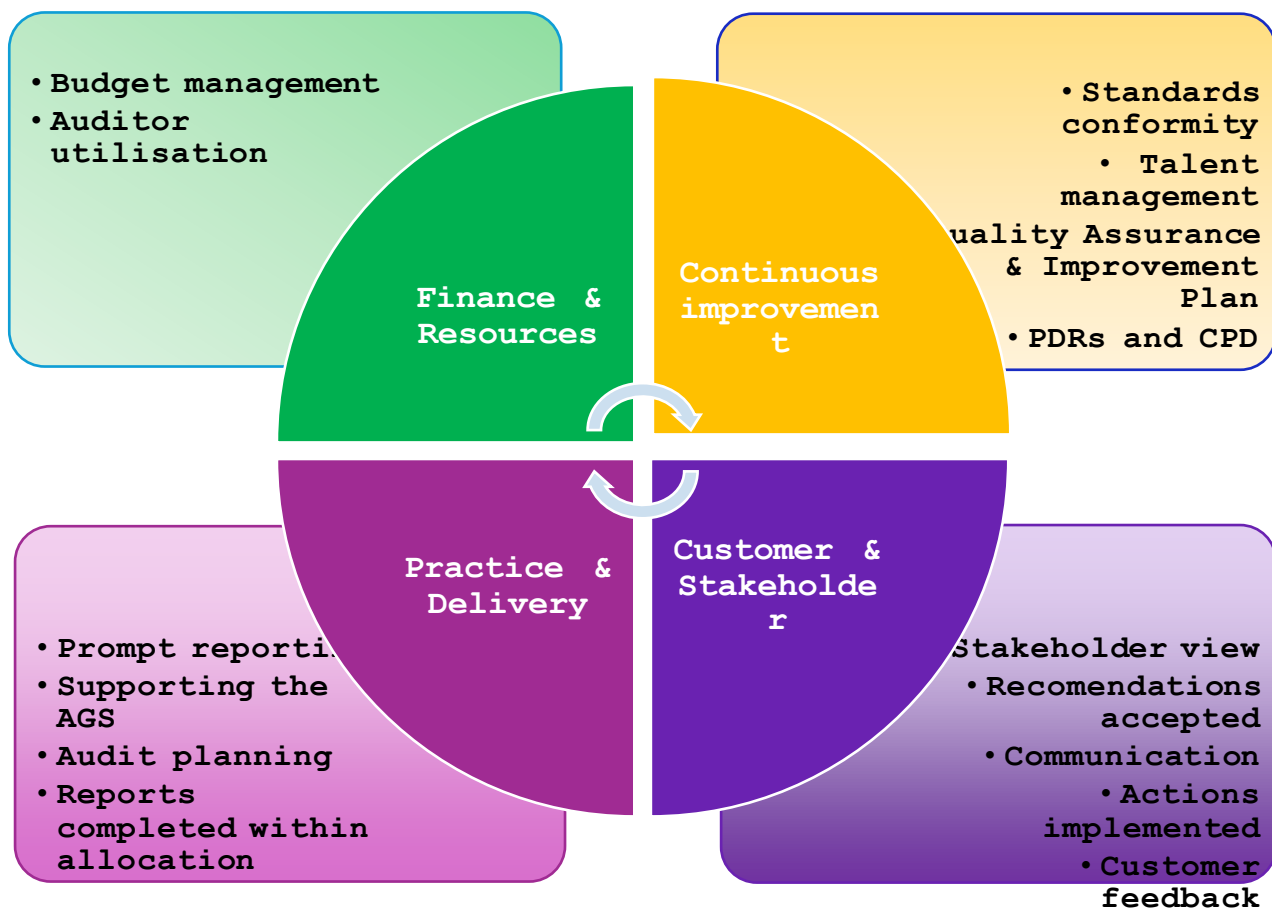


Balanced Scorecard**Finance & Resources**

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”	Will be reported in Q4.
Auditor utilisation (audit days)	Pro rata based on 148.3 ‘chargeable’ days delivering audit work per FTE employee. 148.3 x 4.8 FTE = 712 days	> 95%	Will be reported in Q4.

Customer & Stakeholder

Aspect	Detail	Target	Quarter 1 Results
Customer Feedback	Post audit surveys are issued and the result analysed to provide an indication on quality	90% Positive	Met 8 issued and 1 received back as at end of quarter 1 12.5% response rate with 100% positive feedback
Communication	Internal Audit to attend quarterly Department Management Team (DMT) meetings. Quarterly updates on audit progress, follow-ups and outstanding recommendations will be provided to all departments.	100%	Met 100% attendance at DMT meetings as at end of Q1. 100% of quarterly updates provided to all departments as at end of Q1.
Stakeholder view	Questionnaire to be sent to Senior Management prior to audit planning meetings on an annual basis.	Met	Will be reported in Q4.
Recommendations accepted	Recommendations for action are accepted by management and developed collaboratively into agreed actions	95%	Will be reported in Q4.
Improvement (actions implemented)	Agreed actions are implemented (or substantial progress being made toward implementation) as at second follow up, where agreed implementation date has passed.	75%	75% achieved in Q1. 16 recommendations followed up 12 recommendations implemented

Continuous Improvement

Aspect	Detail	Target	Quarter 1 Results
Quality Assurance & Improvement Plan	QAIP updated and reported to the Audit Committee on a 6 monthly basis.	Met	QAIP updated and reported at July 2026 meeting
Conformity (GIAS)	Assessment against the Standards undertaken	Generally achieved	Met.

			Self-assessment undertaken and reported at July 2026 meeting
PDRs / CPD	Annual PDRs of team members completed	Met	Will be reported in Q4.
Talent management	Needs assessment completed and training plan developed	Met	New training assessment to be undertaken and analysed

Practice & Delivery

Aspect	Detail	Target	Quarter 1 Results
Supporting the Annual Governance Statement	Annual report & HOIA Conclusion provided in time to inform the AGS	Met	Met
Audit planning	Draft plan prepared in time for March / April Audit Committee	Met	Will be reported in Q4.
Reports issued promptly	Draft report prepared and provided to the client within 10 days of fieldwork completion	75%	Met 75% 9 out of 12 draft reports were issued within 10 days of fieldwork being completed during Quarter 1
Reports completed within time allocation.	The 28 audits allocated within the 2026/27 audit plan, are achieved within time allocation.	75%	Will be reported in Q4.