

INTERNAL AUDIT PERFORMANCE INDICATORS 2013/14

COST

DESCRIPTION	TARGET	ACTUAL
<p>Ensure the cost of the internal audit service is competitive, but audit cover is still sufficient to comply with the requirements of the Public Sector Internal Audit Standards.</p> <p>Report on this every two years.</p>	Met	The Budget required a review of the service delivery model during 2013/14. This will form part of this exercise.

PRODUCTIVITY OF COMBINED TEAM (SOUTHEND AND CASTLE POINT)

DESCRIPTION	TARGET	ACTUAL
<p>Maximise the staff days available after deducting leave and bank holidays, to spend on audit related tasks. (i.e. managing the audit plan, delivering audits and reporting to Audit Committee)</p>	75%	78%
<p>Minimise the days lost annually per team member to sickness absence.</p>	<p>2013/14 target = less than 5 days per FTE</p>	<p>Annual target not yet due</p>
	<p>Target for September 2013 = 2.5 days per FTE</p>	<p>September = 1.1 days per FTE</p>

OPERATING ARRANGEMENTS

DESCRIPTION	TARGET	ACTUAL
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<i>In Year Target: Delivery of the Audit Plan</i>		
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Plan to deliver audits across the year, taking into account staff resource availability and when certain audits have to be undertaken, so as to meet the annual target. (In this context, <i>delivery</i> means field work is complete up to the final report being issued)	21% as at 31 Aug	21%
	44% as at 30 Nov	Not yet due
	62% as at 28 Feb	Not yet due
	100 % as at 31 May	Not yet due

<i>Annual Audit Opinion</i>		
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Deliver sufficient work for the Head of Internal Audit to be able to give an opinion on the adequacy and effectiveness of the Council's government, risk management and control framework.	90% of the audit plan is delivered by 30 April 2014	Not yet due
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<i>Quality of Work</i>		
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Produce audit work that External Audit can rely on	Met	Not yet due
Report annually on compliance with:		
<ul style="list-style-type: none"> • the Public Sector Internal Audit Standards and CIPFA Local Government Application Note 	Met	Not yet due
<ul style="list-style-type: none"> • the CIPFA Statement on the Role of the Head of Internal Audit. 	Met	Not yet due

IMPACT

DESCRIPTION	TARGET	ACTUAL
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Client Satisfaction with Internal Audit

Deliver audits that clients consider to be timely, professional delivered, well communicated, that also addressed key risks and made useful and practical recommendations that added value to the service.	90% of the surveys are scored as good	80% [8 out of 10 surveys]
Deliver an internal audit function that senior management and Audit Committee members consider provides a good service and adds value to the Council.	90% of those surveyed score the service as good	Not yet due

Corporate Target to Improve its System of Internal Control

Implement opportunities to mitigate risks by strengthening controls, properly within the agreed timescales.		Refer to Summary Report
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