

AUDIT PERFORMANCE INDICATORS – 1 APRIL TO 30 JUNE 2007

Indicator	2006/07		2007/08 Target	Key Objective Ref.	2007/08 Actual to Date
	Target	Actual			JUNE
Audit Services:					
% of monthly audit plan completed	90%	68%	90%	6.1	83%
Direct audit time as a % of total time	68%	67%	68%		60% ****
% of 12 fundamental systems audited against plan [Plus 4 b/fwd from 06/07]	100%	92%	100% by 31/3/08		25% *
% of other systems audited against plan	70%	54%	70%		60% **
% of follow ups issued against plan	90%	83%	90%		100% ***

Some slippage – due to additional time being spent on some audits [Budget Process, Contract Management for Public Buildings, Enforcement Chipside system], follow ups and admin/management and training.

- * The 4 fundamental audits brought forward were all completed by end of June. The Capital Accounting and the Final Accounts process were also due to be completed by the end of June but were delayed owing to the work still being done by Accountancy on these areas. These audits could only start at the beginning of July.
- ** 5 non-fundamental audits were due for completion by the end of June. 3 final reports were issued. The Economic Development Projects / Grant Claims report was issued as a 2nd draft. The Contract Management (Public Buildings) report was almost complete and the report was being drafted.
- *** 11 out of 11 planned follow ups completed. All outstanding follow ups were now up-to-date.
- **** Direct audit time is below target due to corporate training (Equality & Diversity), corporate briefings (White Paper and Job Evaluation) and extra days being spent by the Senior Auditor and the 2 Audit Technical Officers on training, study leave and exams. There were also 4.25 non-audit work days, assisting the Accountancy section because of their staffing shortage.