AUDIT PERFORMANCE INDICATORS – MARCH 2005

Indicator Audit Services:	2003/04		2004/05 Target	Key Objective Ref.	2004/05 Actual to Date
	Target	**Actual**			MARCH
% of monthly audit plan completed	90%	87%	**90%**		88% *
Direct audit time as a % of total time	68%	66%	**68%**		51% ***
% of 12 fundamental systems audited against plan	100%	100%	**100%**		100%
% of other systems audited against plan	70%	76%	**70%**		64% **
% of follow ups issued against plan	90%	96%	**90%**		96%

* Slippage due to amount of non audit work, substantial additional work on the follow up for the Beacon establishment audit, 2 cases of sickness in August and September (39 days) & 1 in January (13.5 days) and time spent preparing for the office move (33 days).
Non audit work assisting other sections: 34.5 days (Accountancy), 8 days (Beacon/TIC stocktake), 3.5 days (Exchequer), 10.25 days (Careline Debtors), 17.75 days (Procurement Strategy) and 7.75 Post Opening Supervision (Finance).
Additional work brought forward from 05/06 that was not planned for accounted for 57.5 days as follows; Telephones & Mobiles (15.25 days), Development Control (20.5 days), Beacon Museum Collection (8 days), Members Allowances (6.75 days), Landscape Management Stores (7 days).

** 9 of the 14 non-fundamental audits planned were completed by 31/03/05. 1 delayed due to relevant manager (Capital Accounting system then completed by external audit), 1 unable to do due to computer system problem (Weekly Incentive Benefits Scheme) and 1 left for responsive grant claim work due to changes in requirements from Audit Commission. 1 was delayed due to the delay in the new Revenues and Benefits system going live. The remaining 1 was the VFM on Procurement and was issued in draft form in March. The final report will be issued in April.

*** Direct audit time was down due to 52 days of the Fixed Term Audit Assistant being seconded to Accountancy, the level of non-audit work in the first quarter, preparations for the office move and to the level of sick leave.