

## AUDIT SERVICES MONITORING REPORT QUARTER 2 - APPENDIX C

### AUDIT PERFORMANCE INDICATORS – SEPTEMBER 2005

Indicator <b>Audit Services:</b>	2004/05		2005/06 Target	Key Objective Ref.	2005/06 Actual to Date
	Target	Actual			SEPTEMBER
% of monthly audit plan completed	90%	88%	<b>90%</b>		68%
Direct audit time as a % of total time	68%	51%	<b>68%</b>		58%
% of 12 fundamental systems audited against plan	100%	100%	<b>100%</b>		15% *
% of other systems audited against plan	70%	64%	<b>70%</b>		71% **
% of follow ups issued against plan	90%	96%	<b>90%</b>		61% ***

Slippage on the Plan due to responsive work on Casual staff's holiday pay and checking of a grant claim; additional time on committee reports, Corporate Governance and admin/management with implementation of the restructure, recruitment and staff training/development. Also 55.25 planned days lost due to staff vacancies, although this is partly compensated for by external audit carrying out the planned work on the Benefits Subsidy Claim.

- \* 3 fundamental audits to be completed by end of September, 2 final reports issued and 1 is out in draft.
- \*\* 21 non-fundamental audits planned to be completed by 30/9/05. 15 final reports issued, 1 is out in draft, 3 have been delayed due to slippage. 1 has now been done by external audit (NNDR grant claim) and 1 (evaluating the operational risk registers) was delayed pending publication of the service plans.
- \*\*\* 7 follow ups outstanding – delays due to relevant managers (Sundry Debtors and Compliance with CIPFA Code of Practice) and staffing vacancies.