

## AUDIT PERFORMANCE INDICATORS – 1 APRIL TO 31 DECEMBER 2006

Indicator	2005/06		2006/07 Target	Key Objective Ref.	2006/07 Actual to Date
	Target	Actual			DECEMBER
Audit Services:					
% of monthly audit plan completed	90%	71%	90%	3.1	67%
Direct audit time as a % of total time	68%	67%	68%		69%
% of 12 fundamental systems audited against plan	100% by 31/3/06	92%	<b>100% by 31/3/07</b>		33% *
% of other systems audited against plan	70%	54%	70%		90% **
% of follow ups issued against plan	90%	83%	90%		79% ***

**NB** Direct time [time spent on audits rather than meetings etc] exceeded the target but achievement of planned work is below target because there has been 1 Full Time audit post vacant since the end of September [out of 4 FTE's including the Manager] & 1 part time post on sick leave since 19th October. This lost time is equivalent to 3.5 months of 1 FTE. Also time spent on the Cash Receipting audit far exceeded planned days, as a new software system was introduced in March 2006 and more detailed testing / review of procedures was undertaken.

\* 9 fundamental audits were planned to be completed by end of December. 4 final reports have been issued [Capital Accounting, Final Accounts Process, Council Tax and Cash Collection]. Testing is underway on Payroll, Benefits and NNDR. The Creditors and Loans & Investments audits have not yet started. Work from now until March will be concentrated on these main systems.

\*\* 10 non-fundamental audits planned to be completed by 31/12/06. 8 reports and 1 briefing note issued. Renovation Grants audit has been deferred due to staff vacancy and other priorities.

\*\*\* Follow ups are outstanding on Licensing, Travel & Subsistence and Statement on Internal Control.