

AUDIT PERFORMANCE INDICATORS – DECEMBER 2005

Indicator Audit Services:	2004/05		2005/06 Target	Key Objective Ref.	2005/06 Actual to Date
	Target	Actual			
% of monthly audit plan completed	90%	88%	90%		64%
Direct audit time as a % of total time	68%	51%	68%		64%
% of 12 fundamental systems audited against plan	100%	100%	100%		39% *
% of other systems audited against plan	70%	64%	70%		65% **
% of follow ups issued against plan	90%	96%	90%		87% ***

Cumulative slippage on the Plan since the first quarter, 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 **68 planned days lost due to staff vacancies (1 FTE for 3 months)**, although this is partly compensated for by external audit carrying out the planned work on the Benefits Subsidy Claim (32 planned days not needed).

- * Should be 77% i.e. 10 fundamental audits to be completed by end of December. 5 final reports issued (Cash Receipting ahead of schedule). 4 of the remaining audits (Council Tax, Sundry Debtors, Salaries and Benefits) are in progress. NNDR and Wages are yet to be started but we are ahead of schedule on the Main Accounting System and Cash Receipting audits.
- ** 26 non-fundamental audits planned to be completed by 31/12/05. 17 final reports issued, 8 have been delayed due to slippage. 1 has now been done by external audit (NNDR grant claim).
- *** 5 follow ups outstanding – slippage due to previous audit staffing vacancies and to vacant post of Procurement Officer.