

**Audit Services Monitoring Report 3rd Quarter
AUDIT PERFORMANCE INDICATORS – 1 APRIL TO 31 DECEMBER 2007**

Indicator Audit Services:	2006/07		2007/08 Target	Key Objective Ref.	2007/08 Actual to Date
	Target	Actual			DECEMBER
% of monthly audit plan completed	90%	68%	90%	6.1	76%
Direct audit time as a % of total time	68%	67%	68%		65% ****
% of 12 fundamental systems audited against plan [Plus 4 b/fwd from 06/07]	100%	92%	100% by 31/3/08		69% *
% of other systems audited against plan	70%	54%	70%		58% **
% of follow ups issued against plan	90%	83%	90%		73% ***

Slippage due to additional time being spent on some audits, particularly on the new Enforcement Chipside system and the new Creditor payments system, follow ups and admin/management and training. Also the Senior Auditor was seconded to Accountancy from 22/10/07 [52 audit days YTD].

- * We completed the 4 fundamental audits brought forward from 2006/07 by the end of June. The 2007/8 planned audits of Capital Accounting, Final Accounts, Council Tax, Benefits, Cash Receipting, Loans & Investments and Payroll have been completed. Testing was almost completed on the National Non Domestic Rates system. No other fundamental audits were due to be completed by the end of December.
- ** 12 non-fundamental audits were due for completion by the end of November. 7 final reports were issued. Audits on Renovation Grants, Leased Transport, E.Purchasing, Evaluating Service Business Risk and Business Continuity Arrangements have been deferred until the main systems work has been completed.
- *** 11 out of 15 planned follow ups completed. The Sundry Debtors, NNDR, Corporate Governance and the Financial Management of IT follow ups were outstanding.
- **** Direct audit time is slightly below target due to corporate training (Equality & Diversity), corporate briefings (White Paper and Job Evaluation), Job Evaluation Questionnaires and interviews and extra days being spent by the Senior Auditor and the 2 Audit Technical Officers on training, study leave and exams in the first quarter. There were also 4.5 non-audit work days, assisting the Accountancy section because of their staffing shortage in the first quarter. [The secondment of the Senior Auditor to Accountancy has been excluded from the calculation, as this is a longer term arrangement.]