

## AUDIT PERFORMANCE INDICATORS – 2005/06

Indicator	2004/05		2005/06 Target	Key Objective Ref.	2005/06 Actual to Date
	Target	Actual			MARCH
Audit Services: % of monthly audit plan completed	90%	88%	90%		71%
Direct audit time as a % of total time	68%	51%	68%		67%
% of 12 fundamental systems audited against plan	100%	100%	100%		92% *
% of other systems audited against plan	70%	64%	70%		54% **
% of follow ups issued against plan	90%	96%	90%		83% ***

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). Planned time exceeded on 3 main audits on the Academy system due to the new computer system. 24.75 days needed for post-implementation audit checks of new cash receipting system [not originally planned to replace system in 2005/06 but went live on 1 March 2006]. Sickness contingency was exceeded by 6.75 days.

\* 11 out of the 12 fundamental audits completed.

\*\* 37 non-fundamental audits planned to be completed by 31/3/06. 20 final reports issued, 17 were delayed due to slippage. 1 has now been done by external audit (NNDR grant claim) & 1 by the BFI (Benefits admin assessed against best practice).

\*\*\* 5 follow ups outstanding – slippage on 4 due to previous audit staffing vacancies and 1 not done due to vacant post of Procurement Officer.