

**AUDIT PERFORMANCE INDICATORS – 1 APRIL TO 31 MARCH 2007**

Indicator  Audit Services:	2005/06		2006/07 Target	Key Objective Ref.	2006/07 Actual to Date
	Target	Actual			MARCH
% of monthly audit plan completed	90%	71%	90%	3.1	68%
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%	100% <u>by 31/3/07</u>		67% *
% of other systems audited against plan	70%	54%	70%		69% **
% of follow ups issued against plan	90%	83%	90%		71% ***

**NB** Direct time [time spent on audits rather than meetings etc] exceeded the target but achievement of planned work is below target because there was 1 Full Time audit post vacant from the end of September to 3 January 2007 [out of 4 FTE's including the Manager] & 1 part time post on sick leave since 19 October until the resignation on 18 March. The lost time is equivalent to 5 months of 1 Full Time post. 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. The annual audits on Council Tax, Benefits, Payroll and Loans & Investments also exceeded the allocated time due to following the new CIPFA audit testing guidance.

\* 12 fundamental audits were planned to be completed by 31/3/07.  
8 final reports have been issued [Capital Accounting, Final Accounts Process, Council Tax, Cash Collection, Payroll, Benefits, NNDR and Loans & Investments]. Testing is almost complete on Creditors, Sundry Debtors and the Main Accounting systems. The Budgetary Process will be started in April. Work until the end of April will be concentrated on these main systems.

\*\* 13 non-fundamental audits planned to be completed by 31/3/07.  
8 reports and 1 briefing note issued.  
The Renovation Grants, Contract Management, Business Continuity and Evaluating Whether Service Objectives Have Been Met audits have been deferred due to staff vacancy, long term sickness and other priorities.

\*\*\* Follow ups are outstanding on the Licensing, Travel & Subsistence, Public Conveniences Repairs, NNDR3 Grant claim and Bereavement Services action plans.

Ref: S:\2006\Fin Docs\Performance Indicators March.doc 02/04/07