

## APPENDIX 2 – Internal Audit Performance Target Position for 2017/18

Indicator	Target	Measurement	Current Status (as at 23 November 2017)
1) Percentage completion of the agreed annual audit plan	100% - by 30 April 2017	Complete = draft report or other deliverable issued by 30 April 2018.	15% in terms of drafts issued.
2) To achieve an average customer satisfaction survey score	3.8	4 is the highest possible score.	Only one returned for 2017/18 internal audit – 3.44.
3) % of draft reports issued within 15 days of the end of fieldwork	100%	Target increased in 2015/16 due to 2014/15 performance exceeding target.	100% of draft audit reports issued within 15 days. No finals for 2017/18 issued as yet but based on 2016/17 performance, 71% drafts converted into finals within 20 days.
4) % Auditor productivity	100% of expected productivity	The number of available productive days is calculated for each member of the team, taking into account estimated absences. This results in an expected number of productive days per officer. The target is for 100% of the Team to meet their expected productivity.	Overall average productivity for the team for the second quarter is 88% although 4 staff are below their target productivity. Reasons for this are due to one instance of long term sickness and attendance at training courses. It is expected that those staff will catch up with their target by the end of quarter 2.  Audit & Assurance Officers – average productivity 96% (target average 96%) Compliance auditors average productivity – 80% (target average 93%). Current low productivity is due to one instance of long term sickness.
5) Number of assignments completed by target dates set	To meet target dates set at outset of audit (or earlier)	Target will be set by each audit lead and agreed with auditor at the start of each assignment. Performance is calculated as the average time in months.	100% based on completed assignments. This is a new indicator for 2017/18.
6) Number of audits completed within the budgeted time allocation	100%	Each assignment has a set number of days which should be adhered to. If an officer requires additional time then a case has to be approved by one of the Team's managers.	Based on 2016/17 80% of audits are being delivered within budget or no more than one day in excess of budget.

### Audit and Assurance Team Productivity

	31/07/2012	31/07/2013	31/07/2014	31/07/2015	31/07/2016	31/07/2017
Average number of productive days per member of team	56	59	62	62	67	66
% Productivity (based on working days available after annual leave and public holidays)	77%	84%	84%	85%	90%	91%
% Productivity (based on working days available after annual leave, public holidays, sickness and authorised absence)	78%	87%	85%	86%	92%	92%