

**EAST RENFREWSHIRE COUNCIL**

**AUDIT AND SCRUTINY COMMITTEE**

**18 August 2016**

**Report by Chief Auditor**

**INTERNAL AUDIT ANNUAL REPORT 2015/16**

**PURPOSE OF REPORT**

1. To submit to Members an annual report on the activities of internal audit during 2015/16 and to provide an independent annual opinion on the adequacy and effectiveness of the internal controls operating within the council.

**BACKGROUND**

2. The Internal Audit service is an autonomous unit within the Chief Executive's Office. The service objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper economic, efficient and effective use of the council's resources. Independence is achieved through the organisational status of internal audit and the objectivity of internal auditors. The council's financial regulations require that an annual report containing an assurance statement and summarising internal audit's activities during the year is submitted to the Audit and Scrutiny Committee.

**ANNUAL REPORT 2015/16**

3. The 2015/16 strategic audit plan was approved by the Audit and Scrutiny Committee on 23 April 2015. The attached annual report (Appendix 1) summarises the audit work carried out during the year. The internal audit annual statement on the adequacy of internal control is contained within appendix A of the report and concludes that reasonable assurance can be placed upon the adequacy and effectiveness of the council's internal control system in the year to 31 March 2016 except for HSCP payments to providers and community alarm income.

**RECOMMENDATION**

4 The Committee is asked to note the annual statement on the adequacy of internal control and submit it to the Council.

5 The Committee is asked to note the contents of internal audit's annual report 2015/16.

Further information is available from Michelle Blair, Chief Auditor, telephone 0141 577 3067.

M Blair, Chief Auditor  
10 August 2016

## APPENDIX 1

# INTERNAL AUDIT ANNUAL REPORT 2015/16

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Chief Auditor  
10 August 2016

## **INTERNAL AUDIT ANNUAL REPORT 2015/16**

### **1. INTRODUCTION**

- 1.1 The responsibilities and duties of Internal Audit are summarised in the Council's Financial Regulations which state:

*'The Internal Audit section shall carry out independent examinations of accounting, financial and other operations of the Council. The primary task of Internal Audit is to provide an assurance to the Council on the system of control.'*

- 1.2 Internal Audit activity during the year was based on the planned work contained in the Annual Audit Plan approved by the Audit and Scrutiny Committee on 23 April 2015. The Annual Plan is derived from the 5 year rolling Strategic Audit Plan which is compiled following a risk based internal audit needs assessment and following consultation with members of the Corporate Management Team, External Audit and elected members.
- 1.3 The audit service is provided by five members of staff of which four employees (3.7 FTE) hold a relevant professional qualification. The service operates in compliance with the Public Sector Internal Audit Standards (PSIAS) which came into effect on 1 April 2013.
- 1.4 The assistance afforded by council staff to Audit during the course of work carried out in 2015/16 is gratefully acknowledged and senior management and elected members are thanked for the due regard given to the work of internal audit.

### **2. INTERNAL CONTROL FRAMEWORK**

- 2.1 In order to ensure the proper conduct of its business, the Council has a responsibility to develop and implement systems of internal control. The presence of an effective internal audit function contributes towards, but is not a substitute for, effective controls and it remains primarily the responsibility of line management to ensure that internal controls are in place and are operating effectively. A sound control system will help safeguard assets, ensure records are reliable, promote operational efficiency and ensure adherence to Council policy and procedures. Such systems of internal control can provide only reasonable and not absolute assurance against loss.
- 2.2 As part of its Standing Orders and in order for the business of the council to be dealt with in an efficient manner, the council has in place both a Scheme of Administration and Scheme of Delegated Functions. The former indicates the business to be dealt with by the various bodies of the council, whilst the latter gives details of the authority delegated to officers by the council. In addition to this, a comprehensive set of approved Financial Regulations (updated in February 2013) are in place, which ensure that the financial administration of the council is dealt with in a proper manner. The council's Financial Regulations incorporate the requirement that an Annual Audit Report showing the activity of the Internal Audit service and progress achieved against the plan shall be presented to the Audit and Scrutiny Committee each year. Contained within this report shall be an assurance statement on the adequacy of controls.
- 2.3 The Audit and Scrutiny Committee's terms of reference require it to evaluate the internal control environment and provide an annual statement to the Council. To assist with this evaluation, Internal Audit is required to provide the Audit and Scrutiny Committee with an annual statement on the adequacy and effectiveness of internal control.

### 3. **ACHIEVEMENT OF ANNUAL AUDIT PLAN**

3.1 Internal audit activity during the year was undertaken in accordance with the annual internal audit plan. The results of internal audit's progress against the annual plan has been reported to Audit and Scrutiny Committee quarterly. The 2015/16 plan was completed with all planned outputs delivered.

The 2015/16 plan provided 757 (749 2014/15) direct audit days (i.e. excluding 246 days for planning, reporting, administration, training, consultancy work, seminars, secondments and meetings) spread across various audit activities and council departments. The actual number of audit days achieved was 699. Details of audit work carried out analysed by type of audit is shown in table 1 below.

**Table 1 – Audit Work by Type of Audit**

<b>Type of Audit</b>	<b>Planned Days 2015/16</b>	<b>Actual Days 2015/16</b>	<b>Variance in days</b>
Systems and Regularity	462	481	19
Contract	20	25	5
Computer	49	59	10
General and Fraud Contingency and NFI	106	39	(67)
Performance Indicators	10	6	(4)
Follow up of previous year	50	46	(4)
Grant Certification	25	19	(6)
Other	35	24	(11)
<b>Total</b>	<b>757</b>	<b>699</b>	<b>(58)</b>

3.2 Internal audit issued 46 reports and memos relating to 2015/16 audit work (see Appendix B). Eleven of the reports were issued after the year end. Satisfactory responses have now been received for all audit reports relating to 2015/16 except MB960EL wraparound care for which a response has been received but further clarification on the response is needed.

3.3 There were four reports where management did not accept all of the recommendations contained in the reports and gave acceptable reasons for this. In total, 9 recommendations were not fully or only partially accepted. The reports where recommendations were not fully accepted were

- MB919RMEL Payments to care providers
- MB939NS Housing repairs
- MB940RM Council tax reduction/liability and
- MB945RM Contract audit spend

3.4 In doing so, management are effectively accepting the associated risks of not implementing the recommendation. Internal audit's approach always attempts to be constructive and this appears to have been welcomed by departments.

3.5 An excellent working relationship exists between internal audit and Audit Scotland, the council's appointed external auditors. Information on audit planning and the progress of audit work is regularly exchanged on an informal basis which helps avoid duplication of effort and maximises audit resources. Audit Scotland review the work of internal audit annually to consider whether reliance can be placed on internal audit's work and it is pleasing to be able to report that Audit Scotland continue to be able to place reliance on internal audit's work as the standard of work meets their requirements.

#### **4. SUMMARY OF AUDIT ACTIVITIES 2015/16**

4.1 Internal Audit carried out a range of activities throughout the year, however systems based reviews continue to represent one of the main elements of planned activity. Systems reviews focus on identifying, assessing and testing the adequacy and effectiveness of controls in place to ensure the underlying objectives of the system are met. A total of 10 systems were examined as follows:

- Homecare services
- Housing repairs
- Maximising attendance
- Gas servicing
- Capital accounting
- Housing and council tax benefits - assessments
- Council tax reductions and liability
- Wraparound
- Clothing grants and free school meals
- Education maintenance allowances

4.2 Overall, the systems audit findings suggested that whilst some weaknesses were identified and some elements of control were only partially in place, when taken with other findings they did not significantly impair the overall systems of internal control in the areas reviewed.

4.3 In addition a number of other types of audit were carried out such as regularity, computer audit, performance indicators and grant certification. Following each audit, a report detailing appropriate recommendations to address weaknesses in systems and procedures was issued. In general, audit results suggested that although errors and weaknesses were often noted, they were not considered to be generally indicative of absent or inadequate controls and that broadly, the level of compliance was satisfactory.

4.4 An ongoing programme of follow-up audits is also carried out to ensure that recommendations previously made by Internal Audit and accepted by management have been implemented. No responses are outstanding in relation to follow-up audit reports issued during the year.

4.5 Two specific requests for consultancy help/guidance on queries/anomalies were received during the year, neither of which resulted in financial loss to the council.

4.6 Internal audit also has responsibility for investigating as appropriate all alleged frauds and irregularities which have been highlighted. The number of frauds and irregularities and the level of resources required to investigate them are always difficult to estimate. Four potentially fraudulent matters brought to Audit's attention were investigated during the year using budgeted contingency time. In each case which warranted investigation, the matter was brought to a conclusion and recommendations were made to the relevant director on how to improve controls. None of these cases resulted in actual financial loss to the council.

4.7 Various methods of encouraging employees and members of the public to whistleblow or bring matters of concern to the attention of Audit (either anonymously or not) are in place and are used to varying degrees. These are by e-mail via a link on the council's website, by post using a freepost address and by phone to a dedicated phone number within Internal Audit.

4.8 Frauds and irregularities included in Audit Scotland's quarterly Fraud Digests were also considered in relation to practices within the Council, to proactively try and identify potential weaknesses.

#### **5. INTERNAL AUDIT PERFORMANCE INDICATORS**

5.1 In January 2008, the Audit Committee approved revised key performance indicators to be used to measure Internal Audit's performance. Some of these indicators have been reported

to the Audit and Scrutiny Committee on a quarterly basis, whereas it is only appropriate to report others on an annual basis.

- 5.2 A summary of all the indicators is given in Appendix C with the targets and actual achievement for the full year. All targets were met apart from 2.1 which measures direct audit days as a percentage of planned direct audit days and 5.2 which measures the time to complete an audit. The shortfall in direct audit days was due to maternity leave but this did not impact on completing the annual plan.

## **6. ANNUAL INTERNAL AUDIT OPINION**

- 6.1 There is a formal requirement for the Chief Auditor to prepare an annual report which contains an assurance statement on the adequacy of internal control systems. Such systems need to be monitored so that management and Members may be sure that they continue to be effective. Monitoring of the internal controls is done at a number of levels, for example, assessment by line management, internal audit and external audit review and subsequent reporting to management of identified weaknesses and recommendations, and monitoring by the Audit and Scrutiny Committee. If monitoring of internal control is to be effective, then senior management must foster an environment where internal control is the responsibility of all staff.
- 6.2 The Internal Audit Annual Statement on the Adequacy of Internal Controls is included in Appendix A. The evaluation of the control environment is informed by a number of sources as detailed in the appendix.
- 6.3 In reviewing these different sources of evidence, consideration has to be given as to whether any key controls are absent or ineffective and when taken together with other findings, would lead to the conclusion that the overall system of control has been significantly impaired as a result.
- 6.4 Most internal audit reports identified weaknesses or areas where controls are only partially in place or missing completely, however, generally the existence of weaknesses did not significantly or materially impair the Council's overall system of internal control.
- 6.5 As reported in the 2014/15 annual report, significant failures in controls within the financial processes relating to the HSCP in relation to payments made to providers were identified just prior to the start of 2015/16. This resulted in material overpayments being made over a number of years though these have now been recovered. An audit report relating to this was issued during 2015/16 and was considered by the Audit and Scrutiny Committee in January 2016. HSCP have stated that most of the audit recommendations have now been implemented however this has yet to be verified by internal audit.

## **7. CONCLUSION**

- 7.1 The 2015/16 audit year was satisfactory for Internal Audit and despite the shortfall in audit days available, all planned audits were completed. External audit continued to place reliance on the work of the service and a reasonable level of performance was achieved against the indicator targets set.

## INTERNAL AUDIT ANNUAL STATEMENT ON THE ADEQUACY OF INTERNAL CONTROL

As Chief Auditor of East Renfrewshire Council, I am pleased to present my annual statement on the adequacy and effectiveness of the internal control systems of the Council for the year ended 31 March 2016.

### **Respective responsibilities of management and Internal Audit in relation to internal control**

It is the responsibility of the Council's senior management to establish an appropriate and sound system of internal control and to monitor the continuing effectiveness of that system. It is the responsibility of the Chief Auditor to provide an annual overall assessment of the robustness of the internal control systems.

### **Sound internal controls**

The main objectives of the Council's internal control systems are:

- To ensure adherence to management policies and directives in order to achieve the organisation's objectives;
- To safeguard assets;
- To ensure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records; and
- To ensure compliance with statutory requirements.

Any system of control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, the Council is continually seeking to improve the effectiveness of its systems of internal control.

### **The work of Internal Audit**

Internal Audit is an independent appraisal function established by the Council for the review of the internal control system as a service to the organisation. It objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper, economic, efficient and effective use of the Council's resources.

The Internal Audit service operates in accordance with the Public Sector Internal Audit Standards (PSIAS) which came into effect on 1 April 2013. The service undertakes an annual programme of work approved by the Audit Committee based on a five year strategic plan. The strategic plan is based on a formal risk based audit needs assessment which is revised on an ongoing basis to reflect evolving risks and changes within the Council.

All internal audit reports identifying system weaknesses and/or non-compliance with expected controls are brought to the attention of management and include appropriate recommendations. It is management's responsibility to ensure that proper consideration is given to internal audit reports and that an appropriate action plan is provided in response to audit recommendations. Internal Audit is required to ensure that appropriate arrangements are made to determine whether action has been taken on internal audit recommendations or that management has understood and assumed the risk of not taking action. Significant matters arising from internal audit work are reported to the Chief Executive and the Council's Audit and Scrutiny Committee.

## Basis of Opinion

My evaluation of the control environment is informed by a number of sources:

- The audit work undertaken by Internal Audit during the year to 31 March 2016
- The audit work undertaken by Internal Audit in previous years
- The assessment of risk completed during the preparation of the strategic audit plan
- Assessments of the general control environment within individual departments as completed by each director
- Reports issued by the Council's external auditors and other review agencies such as the Care Inspectorate, Education Scotland, Scottish Housing Regulator and Audit Scotland
- Knowledge of the Council's governance, risk management and performance monitoring arrangements
- Any other items brought to the attention of internal audit staff by whatever means which may warrant further investigation.

## Opinion

It is my opinion, based on the information available and work carried out, that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's internal control system in the year to 31 March 2016 except for payments to providers made by HSCP in respect of learning disability and collection of income for community alarms. For learning disability, proper accounting records were not kept and reconciliations were not carried out timeously resulting in material overpayments being made to providers over a number of years. These amounts have now been recovered. In respect of community alarms, a weakness in controls resulted in a significant number of customers not being billed for the service that they received for several years.

Michelle Blair ACA  
Chief Auditor

10 August 2016



## INTERNAL AUDIT

## REPORTS AND MEMOS ISSUED 2015/16

FILE REF	Audit No.	SUBJECT	Department	DATE AUDIT STARTED	DATE REPORT/ MEMO SENT	DATE REPLY DUE	DATE REPLY REC	COMMENTS
MB/916/NS	33	Year End Stocktake	Environment	27/03/15	27/04/15	02/06/15	11/06/15	Ext 12/06/15 Satisfactory
MB/917/RM	32	Violent Warning Marker	Environment	01/04/15	16/07/15	21/08/15	19/08/15	Satisfactory
			Education				14/08/15	Satisfactory
MB/918/NS	1	CHCP Area Offices – Barrhead	CHCP	21/04/15	15/05/15	19/06/15	07/07/15	1 <sup>st</sup> Rem 06/07/15 Satisfactory
			Accountancy				23/06/15	Ext 23/06/15 Satisfactory
MB/919/RMEL	3	Payments to Care Providers	HSCP	01/04/15	13/10/15	13/11/15	14/10/15	Satisfactory. <b>5 points not fully accepted</b>
			Accountancy					
MB/920/EL	35	Application Audit – OHMS/Rent Accounting	Environment	13/05/15	21/07/15	28/08/15	31/08/15 05/11/15	Satisfactory Satisfactory
			Corp and Comm				27/08/15	Satisfactory
MB/921/RM	24	Education Maintenance Allowances	Education	13/05/15	02/07/15	07/08/15	24/7/15	Satisfactory
MB/922/NS	19	Clothing Grant and Free School Meals	Corp and Comm	14/05/15	06/08/15	11/09/15	14/09/15	Satisfactory
			Accountancy				17/09/15	Satisfactory
MB/923/NS	42	Education Follow Up	Education	14/05/15	25/06/15	07/08/15	06/08/15	Satisfactory
MB/924/RM	15	NDR	Corp and Comm	15/05/15	17/08/15	18/09/15	10/09/15	Satisfactory
MB/925/EL	21	Education Network Environmental Controls	Education	03/06/15	30/06/15	07/08/15	06/08/15	Satisfactory
			Corp and Comm				06/08/15	Satisfactory
MB/926/NS	44	LGBF Corporate 6 – Sickness Absence	Corp and Comm	16/06/15	07/09/15	09/10/15	06/10/15	Satisfactory
MB/927/NS	30	Heritage Lottery Fund	Environment	18/06/15	14/08/15	n/a	n/a	No Response Required
MB/928/RM	42	Environment Follow Up	Environment	23/06/15	15/09/15	23/10/15	22/10/15	Satisfactory
MB/929/RM	26	Fuel	Environment	25/06/15	26/11/15	08/01/16	11/01/16	Satisfactory
MB/930/EL	42	CHCP Follow Up	HSCP	26/06/15	17/9/15	23/10/15	28/10/15	Satisfactory
MB/931/EL	42	Corp and Comm Follow Up	Corp and Comm	14/07/15	4/11/15	11/12/15	08/12/15	Satisfactory
MB/932/NS	29	Burial Income	Environment	17/07/15	27/08/15	02/10/15	30/09/15	Satisfactory
MB/933/NS	18	Civic Hospitality	Corp and Comm	20/07/15	25/08/15	17/09/15	15/09/15	Satisfactory
MB/934/NS	5	Creditor Payments	Accountancy	05/08/15	08/10/15	13/11/15	26/11/15	Ext 20/11/15 + 24/11/15 Satisfactory
MB/935/RM	39	Contract: EU Compliance	CE Office	05/08/15	07/01/16	12/02/16	16/02/16	Satisfactory
MB/936/NS	29	Leader Grant	Environment	17/08/15	22/10/15	n/a	n/a	No Response Required
MB/937/EL	12	Project Management Controls	Corp and Comm	07/10/15	25/1/16	26/2/16	25/02/16	Satisfactory
MB/938/EL	2	Payments to other LAs	HSCP	25/08/15	30/10/15	04/12/15	15/12/15	1 <sup>st</sup> Rem 14/12/15 Satisfactory
MB/939/NS	34	Housing Repairs	Environment	31/08/15	14/12/15	31/01/16	12/02/16	Ext 14/02/16 <b>2 points not accepted</b>
MB/940/RM	16	Council Tax Reduction/Liability	Corp and Comm	31/08/15	08/12/15	22/01/16	07/01/16	Satisfactory <b>1 point only partially accepted</b>
MB/941/EL	22	Computer audit review of SEEMIS	Education	21/09/15	12/2/16	18/3/16	30/03/16	Ext 24/03/16 Satisfactory
MB/942/EL	36	Gas Servicing	Environment	14/09/15	04/12/15	15/01/16	15/01/16	Satisfactory
MB/943/NS CEO	42	Chief Exec Office Follow Up	Legal Services	17/09/15	04/11/15	11/12/15	15/12/15	Satisfactory
			Accountancy				09/12/15	Satisfactory
MB/943/NS C&C	42	Chief Exec Follow Up	Corp and Comm	17/09/15	04/11/15	11/12/15	10/11/15	Satisfactory
MB/944/NS	23	Schools Cluster 6 – St Ninian's High	Education	17/9/15	23/12/15	05/02/16	25/01/16	Satisfactory
MB/945/RM	39	Contract Audit - Spend	Corp and Comm	23/09/15	15/01/16	19/02/16	10/02/16	Satisfactory
			CE Office				16/02/16	Satisfactory <b>1 point not accepted</b>
			Education				19/02/16	Satisfactory
			Environment				22/02/16	Satisfactory
			CHCP				26/02/16	1 <sup>st</sup> Rem 22/02/16 Satisfactory

**INTERNAL AUDIT**

**REPORTS AND MEMOS ISSUED 2015/16**

FILE REF	Audit No.	SUBJECT	Department	DATE AUDIT STARTED	DATE REPORT/ MEMO SENT	DATE REPLY DUE	DATE REPLY REC	COMMENTS
MB/946/NS	7	Election Expenses	CE Office	08/10/15	29/10/15	n/a	n/a	No Response Required
MB/947/MB	6	Central Support Costs	CE Office	06/11/15	29/03/16	29/04/16	03/05/16	Satisfactory
			Accountancy				04/05/16	
			Environment				28/04/16	
			Corp and Comm				20/04/16	
MB/948/RM	40	Risk Management and Corporate Governance	Corp and Comm	06/11/15	28/01/16	04/03/16	29/02/16	Satisfactory
			CE Office				09/02/16	Satisfactory
MB/949/RM	17	HB – Assessment	Corp and Comm	18/11/15	04/05/16	10/06/16	02/06/16	Satisfactory
MB/950/NS	13	Overtime	Corp and Comm	03/12/15	15/04/16	20/05/16	16/05/16	Satisfactory
			Environment				19/05/16	Satisfactory
			Education				24/05/16	Satisfactory
			HSCP				21/06/16	Satisfactory
MB/951/NS	37	Overtime (Leisure Trust)	Trust	03/12/15	08/02/16	11/03/16	24/03/16	1 <sup>st</sup> rem 21/03/16 Satisfactory
MB/952/EL	4	Homecare Services	HSCP	22/12/15	26/04/16	03/06/16	27/07/16	1 <sup>st</sup> rem 21/06/16 2 <sup>nd</sup> rem 14/07/16 Satisfactory
MB/953/RM	25	PATS Framework Agreements	Environment	15/01/16	09/05/16	10/06/16	09/06/16	Satisfactory
MB/954/FM	14	Maximising Attendance	Corp and Comm	12/01/16	21/04/16	27/05/16	16/05/16	Satisfactory
			Education				23/06/16	Satisfactory
			Environment				26/05/16	Satisfactory
			HSCP				07/06/16	Satisfactory
			Accountancy				18/05/16	Satisfactory
			Legal				10/06/16	Satisfactory
MB/955/NS	11	Debtors	Corp and Comm	04/02/16	30/03/16	29/04/16	20/04/16	Satisfactory
MB/956/ELRM	9	MART	Corp and Comm	05/02/16	10/06/16	08/07/16	04/07/16	Satisfactory
MB/957/FM	8	Capital Accounting	CE Office	16/02/16	17/05/16	n/a	n/a	n/a
MB/958/EL	37	Trust	Trust	16/02/16	21/06/16	15/07/16	14/07/16	Satisfactory
			Accountancy		30/06/16	05/08/16	25/7/16	Satisfactory
MB/959/NS	27	Grant Certification (SPT)	Environment	07/03/16	07/06/16	n/a	n/a	n/a
MB/960/EL	20	Wraparound Care	Education	09/03/16	01/06/16	08/07/16	08/07/16	Clarification needed on some points
MB/961/RM	31	BID Process	Environment	16/03/16	29/04/16	03/06/16	23/05/16	Satisfactory

Indicator	Definitions (where required)	Target (where applicable)	Actual 2015/16	Actual 2014/15	Actual 2013/14
<b>1. Cost</b>					
1.1 Cost of Internal Audit per productive day.	Productive days are those spent on direct audit activities.	-	£354	£355	£335
<b>2. Audit Coverage</b>					
2.1 Actual direct audit days as a % of planned direct audit days per the plan.	Planned direct audit days as detailed in the strategic audit plan.	100%	92%	99%	92%
2.2 Actual direct audit days as a percentage of total days available.	Days available exclude public holidays, annual leave and sickness absence.	75%	77%	80%	81%
2.3 Number of requests for assistance/ queries raised by departments outwith planned audit work.	This will generally include most items met from general and fraud contingency. This is contextual information only.	-	6	12	19
2.4 Percentage of planned contingency time used.	Actual contingency time used as a percentage of total planned contingency time. This is mainly for contextual information	<100%	33%	41%	63%
<b>3. Quality</b>					
3.1 Number of questionnaires issued during the year. (Note: questionnaire sent electronically to Leadership Plus group)			25	21	8
3.2 Percentage of customer questionnaires with overall rating of satisfactory or better.		90%	96%	95%	100%
3.3 Percentage of established audit posts (FTE) at year end filled by staff with relevant professional qualification.		45%	78%	78%	78%
<b>4. Achievement of Plan</b>					
4.1 No of audits achieved as a percentage of all audits planned during the year.	Total number of audits defined as number per strategic annual plan. Number achieved defined as number of audits from plan which were started during the year.	90%	100%	96%	95%
<b>5. Issue of Reports</b>					
5.1 Number of audit reports issued		-	46	47	50
5.2 Average time in weeks from start of fieldwork to issue of report.	Start of fieldwork defined as when auditor starts gathering information or preparing file. Initial phone call to set up the audit would not be counted as start of fieldwork.	12 weeks	12.6 weeks	8.9 weeks	11.4 weeks
5.3 Average time taken to issue report (working days).	Speed of issue of report is measured from date file is handed to Chief Auditor for review to date of issue of report.  <b>GENERAL</b> <b>Average weeks calculated as working days divided by 5.</b> <b>Working days exclude weekends, public holidays, annual leave and sickness absence.</b>	10 working days	10 working days	6.9 working days	7.4 working days