

EAST RENFREWSHIRE COUNCILAUDIT & SCRUTINY COMMITTEE23 JUNE 2022Report by Chief AuditorINTERNAL AUDIT PLAN PROGRESS REPORT 2021/22 QUARTER 4**PURPOSE OF REPORT**

1. To inform members of progress on Internal Audit's annual plan for 2021/22 as approved in September 2021.

BACKGROUND

2. The work performed by Internal Audit is based on a rolling 5-year strategic plan, which is revised annually to take into account changes in circumstances. This report is provided to allow members to monitor the activities of Internal Audit and to oversee actions taken by management in response to audit recommendations.

AUDIT PLAN 2021/22 - PROGRESS REPORT QUARTER 4

3. A copy of the annual audit plan for 2021/22 is shown in appendix 1. Eight audits relating to planned 2021/22 audit work were completed in quarter 4 as shown in appendix 2. Appendix 3 gives details of reports which were carried out as part of the 2021/22 plan where the responses were received since the last progress report. Responses are deemed to be satisfactory if all recommendations are accepted for implementation by management and where any recommendation is not accepted, a satisfactory reason is given. The quarterly performance indicators for the section are shown in appendix 4. Some indicators are not being met due to COVID19 restrictions on audit work that was able to be carried out during lockdown and delays in departments responding to audit queries.

4. Four audits relating to planned 2021/22 audit work are still in progress and it is hoped that these can be issued soon.

5. In addition, several audits have been deleted from the plan as indicated in appendix 1 for varying reasons. It is proposed that some of these will be able to be deferred to 2022/23.

RECOMMENDATION

6. The Committee is asked to:

- (a) note Internal Audit's progress report for quarter 4 of 2021/22
- (b) note the audits contained within the plan which will not be completed and
- (c) confirm whether they wish any of the reports detailed in appendix 3 to be circulated to audit and scrutiny committee members or submitted to a future meeting for more detailed consideration.

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

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EAST RENFREWSHIRE COUNCIL
Internal Audit Section
ANNUAL AUDIT PLAN FOR 2021/22 PROGRESS REPORT

Department	Title	Audit Number	Original No. of days	Status
Chief Executives	Corporate Procurement Cards	1	15	Complete
Corporate & Community	Payroll	2	28	Complete
	Creditor interfaces, e-invoicing	3	18	Deleted
	Debtors	4	24	In progress
	Housing Benefits/Universal Credit	5	30	In progress
	Clothing grants, free school meals	6	12	Complete
	Council tax – reductions and liability	7	24	Complete
	Education	Environmental controls – Education	8	10
Schools cluster		9	32	Complete
Environment	Clyde Valley Contract Group	10	13	Deleted
	Grant certification	11	15	Deleted
	Gas Servicing	12	15	Complete
	City Deal	13	15	Complete
	Climate Change Report	14	5	Complete
	COVID business grants	15	25	Complete
	Energy and Fuel	16	15	Deleted
Housing	Housing Repairs	17	20	Complete
	New Council Houses	18	24	Deleted
HSCP	Care First Finance System	19	20	Deleted
	Kinship, fostering and adoption	20	16	Complete
	IJB	21	15	Complete
Trust	Culture and Leisure Limited Trust	22	20	In progress
Various	Contract 1 TBA	23	20	Deleted
	Application Audit	24	18	Deleted
	Fraud contingency	25	70	Complete
	General Contingency	26	30	Complete
	LG Benchmarking Framework	27	10	Complete
	Follow up	28	50	Complete
	Previous year audits	29	52	Complete
Total			661	

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SUMMARY OF 2021/22 REPORTS ISSUED WHERE RESPONSES WERE RECEIVED SINCE LAST PROGRESS REPORT

1. MB1151FM Payroll

The scope of the audit was to ensure:

- Payroll procedures are established
- Controls are in place to ensure that employee records are only created where an authorised post exists and the required documents/authorisations have been obtained
- Records are maintained of all statutory and non-statutory deductions made
- Variations to pay are calculated and authorised correctly
- Controls are in place to ensure that prior to employees leaving, all relevant sections are notified and appropriate documentation is provided to the relevant internal and external bodies
- Payments are made correctly, securely and in a timely manner
- Reconciliations are undertaken regularly
- Data is held in accordance with the organisations information classification and data retention policies.

Testing confirmed that the payroll/HR service is generally operating in accordance with procedures and that appropriate controls are in place. However, weaknesses were identified in the lack of annual employee verification checks and the exit procedures relating to IT systems removal and the return of equipment for leavers.

As highlighted in previous audits, controls around the accuracy of overtime claims are sometimes inadequate with managers wrongly authorising claims at time and a half when plain time is the appropriate rate.

A total of 22 recommendations were made, three were classified as high risk, seven were classified as medium risk with the remaining twelve as low risk. All recommendations were accepted by management. The high and medium risk recommendations are reproduced below with the departmental responses

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.1.1	Officers must ensure that any Request to Recruit is fully complete and signed by the appropriate Director/Head of Service and that the details are correctly entered on to the payroll/HR system.	Medium	Yes	BOP Reminder will be sent to the team.	Michael Hughes, HR Direct Team Leader	30 th April 2022
4.1.2	Officers must take care to ensure that the details entered on to the HR system agree to the details on the Request to Recruit, unless there is evidence of agreed changes such as a reduction in contracted hours, change in working pattern etc.	Medium	Yes	BOP Reminder will be sent to the team.	Michael Hughes, HR Direct Team Leader	30 th April 2022
4.2.1	The HR employees mentioned above, with access to both HR and payroll functions on iTrent, should have their access rights amended so that they have read only access to the payroll functions.	High	Yes	BOP A new system profile will be created.	Kath McCormack, HR Manager	30 th April 2022
4.3.1	Line managers must ensure that the online leavers form is fully completed and submitted in advance of the employee leaving.	High	Yes	BOP We already include this in our 4 weekly email.	Kath McCormack, HR Manager	30 th April 2022
				Environment A reminder regarding the correct policy and process will be issued to appropriate managers	Principal Business Intelligence Officer	30 May 2022

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
				Education Will be discussed at Head Teachers meetings in May and guidance issued.	Education Senior Manager (Developing People) Tracy Morton	May-22
				HSCP A reminder will be issued to Managers. We have requested from HR colleagues whether a compliance report can be produced.	Chief Financial Officer	May 2022
				CEO Reminder to be issued to CEO line managers	Head of Accy	April 2022
4.3.2	Line managers must ensure that the Exit Procedures Leavers Checklist is actioned and saved to Information at Work for all leavers.	Medium	Yes	BOP We will include in our 4 weekly email.	Kath McCormack, HR Manager	30 April 2022
				Environment A reminder regarding the correct policy and process will be issued to appropriate managers	Principal Business Intelligence Officer	30 May 2022
				Education Liaising with HR to issue appropriate communication for the department as schools currently do not have access to information@work. Will be discussed at Head Teachers meetings in May and guidance issued.	Education Senior Manager (Developing People) Tracy Morton	May-22
				HSCP A reminder will be issued to Managers. We have requested from HR colleagues whether a compliance report can be produced.	Chief Financial Officer	May 2022
				CEO Reminder to be issued to CEO line managers	Head of Accy	April 2022
4.3.4	HR should ensure that any manual calculations, such as annual leave calculations, are checked by a second member of the team and saved to Information at Work.	Medium	Yes	BOP We will show the calculations, then an internal check will be put in place to sample all processes including this one.	Michael Hughes, HR Direct Team Leader	30 May 2022
4.4.1	Line managers must ensure that all employees on 35 hours contracts or part-time contracts have worked 37 hours in the week before overtime at time and a half can be claimed.	Medium	Yes	BOP This is included as part of our 4 weekly email to managers	Kath McCormack, HR Manager	Complete
				Environment A reminder regarding the correct policy and	Principal Business Intelligence Officer	30 May 2022

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
				process will be issued to appropriate managers		
				Education Correspondence will be issued to managers within the department reminding them of overtime/additional hours procedures and issues highlighted in the report.	Business Manager (Budget Unit) Barry Taylor	May-22
				HSCP A reminder will be issued to Managers		May 2022
				CEO Reminder to be issued to CEO line managers	Head of Accy	April 2022
4.4.2	Line managers must ensure that care is taken to look at overtime claimed according to the week in which it was worked to ensure that the correct rate of pay is claimed.	Medium	Yes	BOP This is already included in our 4 weekly email to managers	Kath McCormack, HR Manager	Complete
				Environment A reminder regarding the correct policy and process will be issued to appropriate managers	Principal Business Intelligence Officer	30 May 2022
				Education Correspondence will be issued to managers within the department reminding them of overtime/additional hours procedures and issues highlighted in the report.	Business Manager (Budget Unit) Barry Taylor	May-22
				HSCP A reminder will be issued to Managers		May 2022
				CEO Reminder to be issued to CEO line managers	Head of Accy	April 2022
4.6.1	Audit should be advised when the systems based employee verification process is rolled out.	High	Yes	BOP This is due to be approved at the core systems board. Following discussion we will undertake this process every 6 months.	Kath McCormack, HR Manager	30 April 2022 31 October 2022
4.9.1	BACS transmissions should be carried out independently of payroll to ensure that there is appropriate segregation of duties.	Medium	Yes	BOP This process will be reviewed and amended	Kath McCormack, HR Manager	31 st May 2022

2. MB1153NS Corporate Procurement Cards

The scope of the audit focussed on the following control areas:

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- Adequate records are maintained to allow the proper control over ordering, receipt and payment
 - Cards are appropriately protected and their use is controlled
 - Use of cards is restricted to appropriate purchases
 - Card applications are appropriately controlled
 - Receipts are available to support all purchases

Testing was carried out on transactions covering the period 1 January to 31 August 2021. The audit did not cover a review of the credit cards that are held across the Council as confirmation was received from the Senior Treasury Officer that only the annual card fee had been paid for within the review period and therefore there were no transactions to sample.

The three high risk recommendations all relate to a refund which was made to an employee's personal card rather than the original council card that the payment had been made with. Whilst the value of this transactions was low and the amount was reimbursed to the Council, this incident along with anecdotal evidence raises questions over the adequacy of controls over security of all refunds.

Nine recommendations were made, three were classified as high risk, two as medium risk with the remaining ones as low risk. All recommendations were accepted by management. The high and medium risk recommendations are reproduced below with the departmental responses

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.2.1	All expenditure incurred via purchasing and e-pay cards should be posted to the ledger prior to the end of the period in which they were incurred.	Medium	Yes	Accountancy services have no control over any timing differences between the transaction date and the Lloyds posting date. While this is normally within 1-2 days and often the same day, it can occasionally be longer. For example, one of the transactions on the sample showed a difference of 154 days between the transaction date and the date posted to lloyds system. This was posted to the financial ledger 14 days after being posted to lloyds however due to the timing difference has contributed to the average days calculation at 4.2	Mark Waugh	March 2022
4.2.2	Where this is not possible appropriate steps should be taken to ensure that they are posted by the end of the subsequent period at the latest.	Medium	Yes	For transactions covered by this audit, it should be noted that Period 1-3 transactions for 2021/22 were posted to P3 in this case where P1 and 2 transactions would normally be posted to P2 at the latest. Going forward we will seek to post transactions to the financial ledger in the period in which they occur. There are occasional coding issues (less than 2% of transactions) that may	Mark Waugh	March 2022

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
				prevent this but we will seek to post to the subsequent period in those cases.		
4.4.1	An instruction should be issued to all cardholders, delegate and line managers highlighting that all refunds should be processed to the original card used to make the purchase.	High	Yes	CE Office A new section will be added to the SOP in relation to refunds.	Chief Executive's Business Manager	April 2022
4.4.2	It should also be highlighted that it is not acceptable in any circumstances to have refund processed to a personal card.	High	Yes	CE Office This will be included as part of the SOP update.	Chief Executive's Business Manager	April 2022
4.4.3	All Directors should be contacted to inform them that there is a risk that refunds can be processed to another card and that they should ensure appropriate controls are in place to monitor refunds on card purchases.	High	Yes	CE Office This will be included in a report to CMT on the use of ePay cards.	Chief Executive's Business Manager	April 2022

3. **MB1154NS Kinship, Fostering and Adoption**

The scope of the audit was to ensure that

- Rates payable have been properly approved
- All payments are in accordance with the set rates and are appropriately authorised
- Appropriate documentation is held for placements and discharges
- Budgetary control is exercised on a regular basis
- Discretionary foster payments are made in accordance with the procedures.

A sample of 15 Foster, 15 Kinship and 5 adoption payments were taken and traced to documentation held to support the ongoing payments being made and checks completed to ensure that the payments were in line with the charges approved by the relevant committee. In all cases there was paperwork held to support the payments and the rates being paid were accurate.

In addition to the main samples, a sample of 5 discretionary payments was taken and it was noted that there were no procedures in place detailing how such payments were to be made and there were no pre-approved rates to be used. Each of the discretionary payments was presented to management and assessed based on their individual merits. An audit trail for approval was provided in each case but the lack of a clear documented process leaves scope for disparity between discretionary payments. Audit recognises that no two discretionary payments are the same but there should be a consistent approach to what is paid for and how these are approved.

Three recommendations were made, all were classified as low. All recommendations were accepted in full or in part by management.

4. **MB1155EL –Covid Grants**

The scope of the audit was to ensure:

- compliance with Scottish Government guidelines for awarding grants
- criteria for grant application is met, appropriate checks carried out and evidenced on all grants paid
- appropriate amounts are paid for each grant in line with guidelines
- payment of multiple grants to one person/company is appropriate in all cases and within the guidelines

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- appropriate segregation of duties exists between assessment, verification and approval of grants.

Grants processed and included in the audit samples appear to be appropriately assessed, verified and authorised prior to payment and adequate evidence was provided in line with the Scottish Government requirements. Audit recommendations related to filing and naming structures, increasing the efficiency and digitalisation of the existing process and addressing where the manual assessment, processing and recording of grants have resulted in duplicate payment for three applicants.

Five recommendations were made, one was classified as high risk, two as low and two made in the interest of future efficiency. All recommendations were accepted by management. The high risk recommendation is reproduced below with the departmental response.

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.3.1	Checks for duplicate grant payments should be carried out for all grants processed prior to submitting the payment request for processing.	High	Yes	Currently in discussion with the DC team to create a digital platform for all future grant applications. The importance of multiple payment requests being identified against the original requests was discussed and an online platform would help mitigate any duplications.	Julia Whitaker	End of July 2022

5. **MB1156NS Clothing Grants and Free School Meals**

The audit covered checks in the following areas:

- Written policy and procedures are available
- Responsibility for processing claims are allocated and reporting lines are clear
- Controls exist to prevent duplicate payments
- Controls exist to prevent fraudulent payments
- Open communication lines exist between benefits staff and customer first staff
- Grants are paid in a secure manner
- Appropriate evidence is provided to support all applications
- Grant Payments are correctly coded to the Financial Ledger

Generally, the processing of school clothing grants and free school meals appears to be operating satisfactorily and appropriate controls had been put in place to ensure applications were still being processed and awarded during periods of restriction caused by the pandemic.

A review of the paperwork held to support the payment process showed that there is not always a complete audit trail in place to record changes to payment runs and in two cases (which were both paid on the same day) the various reports produced for each payment run did not agree.

Eight recommendations were made, five were classified as medium risk, with the remaining ones as low risk. All recommendations were accepted by management. The medium risk recommendations are reproduced below with the departmental responses

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.2.1	Management need to ensure that an appropriate audit trail is in place to support payments being made by BACS.	Medium	Yes	A payment run header will be created for completion and signed off by management	Lorna Adams – Accounts Payable/ Receivable Manager	July 2022
4.2.2	Appropriate notes or subsidiary reports need to be taken from the system to ensure any changes to the payment run are fully documented.	Medium	Yes	Any changes to the payment run will be documented in the payment run folder and noted on the payment run header.	Lorna Adams – Accounts Payable/ Receivable Manager	July 2022
4.4.2	The Standard Operating Practice should also include details of the management checks to be completed on claims and the number of claims which require to be audited and documented.	Medium	Yes	A SOP, Payment run header and compliance guide on claims to be audited will be created.	Lorna Adams – Accounts Payable/ Receivable Manager	July 2022
4.5.1	A system of checks should be introduced prior to each payment run to ensure that there are no duplicate payments and evidence of these checks being completed should be held.	Medium	Yes	Compliance will carry out checks prior to the payment run and these will be documented.	Lorna Adams – Accounts Payable/ Receivable Manager	July 2022
4.5.2	A reconciliation should be carried out between all reports generated as part of the payment run to ensure that they agree and that the payment run is accurate.	Medium	Yes	Compliance will carry out reconciliations prior to every payment run.	Lorna Adams – Accounts Payable/ Receivable Manager	July 2022

6. MB1159NS City Deal

The scope of the audit was as follows:

- Reporting frequency of specified information is being adhered to.
- In awarding contracts, City Region Procurement Strategy and Council Contract Standing Orders have been complied with.
- Arrangements are in place to ensure that changes to project budgets are reflected in the overall programme budget and are recorded using appropriate documentation.
- Claims submitted to Scottish Government are accurate and have supporting documentation.
- Payments made are in accordance with approved City Deal expenditure.
- Risk management arrangements are in place, up to date and reviewed regularly
- Follow-up of previous city deal audit recommendations.

It was concluded that more care needs to be taken to ensure that only valid amounts are claimed and that they are allocated against the correct City Deal project.

There was also no evidence to show that the recommendation made in the previous audit report regarding a full review of supplier 00072400 invoices has been completed.

Six recommendations were made, three were classified as medium risk with the remaining ones as low risk. All recommendations were accepted by management. The medium risk recommendations are reproduced below with the departmental responses

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.2.1	Checks should be carried out to ensure that the coding of costs to projects is accurate.	Medium	Yes	A separate code will be created for Balgray Links. A new process	City Deal Principal Officer	End June 2022

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Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
				is in place and PM's get a monthly print out from the ledger to check the coding and that only City Deal invoices are charged to the claim.		
4.2.2	Only invoices relating to actual work carried out on behalf of ERC in relation to City Deal should be passed for payment.	Medium	Yes	As above.	City Deal Principal Officer	End June 2022
4.2.3	A full review of all invoices relating to supplier 00072400 should be carried out to ensure that only valid invoices have been included within previous City Deal claims submitted and appropriate adjustments made to future claims to reverse incorrect amounts claimed.	Medium	Yes	This piece of work has been carried out and the results sent to Legal to arrange a ledger transfer.	City Deal Principal Officer	complete

7. **MB1160NS Council Tax Reductions and Liabilities**

The scope of the audit was to ensure:

- Procedures are in place for processing reductions and are based on current legislation
- A consistent and transparent approach is used in determining liability
- All amendments to liability have supporting documentation and are actioned promptly
- Discounts and exemptions are only granted following verification
- Appeals are dealt with in accordance with legislation
- Appropriate reconciliations and checks are carried out at regular intervals and are reviewed by Senior Management
- All data is held securely.

Testing confirmed that the council tax service is generally operating in accordance with procedures and the appropriate controls are in place with no high risk recommendations being made. There are however some areas where recommendations are made to reduce the risk of loss of income to the council such as ongoing checks to ensure discounts are valid, withdrawing discounts and exemptions within the appropriate timescale and that appropriate plans are in place to ensure business continuity in the event of a system failure.

The implementation of the new system as well as the restrictions in place due to the pandemic has resulted in the majority of the previous recommendations, which covered billing and collection, not being fully implemented as these additional pressures meant the necessary time could not be devoted to the points raised and as such they are included again in the audit report. It is of concern that the level of credit balances which was raised previously has risen significantly and has not been addressed.

Fourteen recommendations were made, seven were classified as medium risk, with the remaining ones as low risk. All recommendations were accepted in full or in part by management and the response is deemed satisfactory. The medium risk recommendations are reproduced below with the departmental responses

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
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4.2.1	Timetables to review each type of discount and exemption should be established to ensure applicants are being asked to verify entitlement at regular intervals.	Medium	Yes in part. Internal audit are asked to recognise the ongoing National fraud initiative as being the mechanism for verifying ongoing entitlement to sole occupancy discount	Timetables to review each type of discount (with the exception of sole occupancy discount) and each type of exemption are in place however, the process for carrying out the reviews has not yet been established on the NEC system. The Operations team are working with the product owner to develop the most efficient process.	Senior revenues officer & product owner	October 2022
4.4.1	The Council Tax Team should be reminded not to remove an end date when awarding unoccupied and unfurnished exemption.	Medium	Yes	The Council Tax Team will be reminded not to remove an end date when awarding unoccupied and unfurnished exemption	Council Tax team leader	June 2022
4.4.2	A full review of current empty property awards should be carried out to ensure there is an end date in the system in each case and the award has not been for more than 6 months.	Medium	Yes	A full review of current empty property awards will be carried out to ensure there is an end date in the system in each case and the award has not been for more than 6 months.	Council Tax team leader (with help from Product owner to provide report)	June 2022 (for report) July 2022 (for review)
4.4.3	Periodic reviews should be carried out at least twice a year to ensure that empty property awards at 100% are limited to 6 months.	Medium	Yes	Periodic reviews will be carried out at least twice a year to ensure that empty property awards at 100% are limited to 6 months.	Council Tax team leader	December 2022
4.6.1	A Business Continuity Plan should be written and approved which fully documents the steps to be taken in the event of a systems failure and action to be taken to recover the system in a timely manner.	Medium	Yes	Internal Audit are asked to recognise that service areas are currently awaiting further guidance and a new template in relation to this. An updated Business Continuity Plan will be written and approved which fully documents the steps to be taken in the event of a systems failure and action to be taken to recover the system in a timely manner.	Senior compliance Assistant and Operations manager	March 2023

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4.7.1	Council tax staff must ensure that accounts in credit, particularly those with larger balances are reviewed regularly and the appropriate action taken promptly after any investigations have concluded.	Medium	Yes	Council tax staff will ensure that accounts in credit, particularly those with larger balances are reviewed regularly and the appropriate action taken promptly after any investigations have concluded. A process to review quarterly will be established	Senior revenues officer	October 2022
4.10.1	Details of how bill suppressions will be identified and reviewed should be passed to audit following a full investigation and testing of the potentially more efficient process.	Medium	yes	Details of how bill suppressions will be identified and reviewed will be passed to audit following a full investigation and testing of the potentially more efficient process.	Senior Revenues officer	December 2022

Risk Ratings for Recommendations	
High	<ul style="list-style-type: none"> Key controls absent, not being operated as designed or could be improved and could impact on the organisation as a whole. Corrective action must be taken and should start immediately.
Medium	<ul style="list-style-type: none"> There are areas of control weakness which may be individually significant controls but unlikely to affect the organisation as a whole. Corrective action should be taken within a reasonable timescale.
Low	<ul style="list-style-type: none"> Area is generally well controlled or minor control improvements needed. Lower level controls absent, not being operated as designed or could be improved
Efficiency	<ul style="list-style-type: none"> These recommendations are made for the purposes of improving efficiency, digitalisation or reducing duplication of effort to separately identify them from recommendations which are more compliance based or good practice.

EAST RENFREWSHIRE COUNCIL
Internal Audit Section

QUARTERLY PERFORMANCE INDICATORS

<u>Internal Audit Indicators reported Quarterly</u>	Target (where applicable)	Quarter 4 Actual 2021/22	Cumulative Actual 2021/22
2. Audit Coverage.			
2.2 Actual direct audit days as a percentage of total days available	75%	75%	76%
2.3 Number of requests for assistance/queries raised by departments outwith planned audit work.	-	4	8
2.4 Percentage of planned contingency time used. (Days available exclude public holidays, annual leave and sickness absence)	<100%	5%	76%
5. Issue of Reports.			
5.1 Number of audit reports issued per quarter.	-	8	14
5.2 Ave. time in weeks from start of fieldwork to issue of report. (Note 1)	12 weeks	22.3 wks	20.1 wks
5.3 Ave. time taken to issue report (working days). (Note 2)	10 working days	9.0days	10.9 days

Notes

1. Average weeks calculated as working days divided by 5.
2. Working days excludes weekends, public holidays, annual leave and sickness absence.

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