

**AUDIT AND GOVERNANCE COMMITTEE**

**28 June 2013**

**CORPORATE ASSURANCE MAP – UPDATE 2013/14**

**Report of the Head of Corporate Assurance and Procurement**

**1. Purpose of Report**

- 1.1 To enable the Audit and Governance Committee to consider the updated Corporate Assurance Map based on work undertaken so far during the year, the Internal Audit opinion on the adequacy of the overall system of internal control, and the performance of Internal Audit.
- 1.2 For completeness, the report covers Internal Audit's key performance measures. The report does not set out the work undertaken for associated bodies for which the Council has a lead responsibility, this is a matter for the bodies concerned.

**2. Description of Decision**

- 2.1 The Audit and Governance Committee are asked to note the report and consider the updated Corporate Assurance Map (the Map).

**3. Background**

- 3.1 In March 2013 the Committee approved the proposed Corporate Assurance Map for 2013/14 and the plans of work for Internal Audit and Risk & Assurance.
- 3.2 At that time, the Map was prepared based on knowledge of the assurance position from Internal Audit work, a risk assessment covering all of the corporate risk areas and consultation with the Chief Executive, all Executive Directors and key officers across the Council.
- 3.3 A key feature of the new integrated assurance framework is to co-ordinate assurance that could be provided by other sources within the Council and external sources and consider if there are any gaps or duplication in the assurance provided.

**4. Updated Corporate Assurance Map**

- 4.1 The updated Corporate Assurance Map, as at 12<sup>th</sup> June 2013, is shown overleaf. It has been updated based on the work to date of the Internal Audit, and Risk and Assurance Teams and assurance from other sources within the Council and external sources.



## Corporate Assurance Map

Assurance Position (as at 12 <sup>th</sup> June 2013) (Cumulative)	2013/14							Risk and Assurance	Internal Audit	External Assurance
	Management Assurance	Other Internal Assurance Activity								
		Legal Services	Financial Resources	Transformation Programmes and Projects	Strategy, Policy and Performance	HR &OD	Business Continuity			
<b>Strategic Risk Areas</b>										
People								X		
Place								X		
Economy			X					X		X
Organisational								X		
<b>Corporate Risk Areas</b>										
Customer Focus / Service	X				X			X	X	
Legality		X						X		
Service / Business Planning	X				X			X	X	
Programme and Project Management	X			X				X		
Change Management				X		X		X		
Partnerships	X							X	X	
Business Continuity Planning	X						X		X	
Procurement	X							X	X	
Relationship and Contract Management									X	
Financial Management	X		X					X	X	X
Human Resource Management	X					X		X	X	
Information Governance	X	X						X	X	
Performance Management	X				X			X	X	
Asset Management	X							X	X	
ICT Strategy and Delivery								X	X	
Fraud and Corruption	X								X	
Risk Management (Service Delivery)	X							X		
Housing Benefits									X	
Schools	X		X					X	X	

Key: X=activity planned, White=no coverage, **Green**=full / substantial assurance, **Amber**=moderate assurance, **Red**=limited / no assurance

## Strategic Risk Areas

- 4.2 The top section of the Map relates to the strategic risks identified in the Strategic Risk Profile. The Profile is currently being refreshed/updated with EMT for 2013/14. Once agreed the detail shall be brought to the Committee at the next meeting. Progress against each of the mitigating actions will be assessed with the lead officers and assurance levels determined, these will be reported to future Committee meetings.

## Assurance from Internal Audit

- 4.3 The detailed results of Internal Audit work are shown at Appendix 1, with the summary outcomes shown on the Map. Appendix 1 now shows all of the opinions, including those from previous years, that have been considered in determining the overall assurance level.
- 4.4 One of the reports finalised in the current year relates to Housing Related Support Grants. In November 2012, the external auditor passed to the Head of Corporate Assurance and Procurement a letter of complaint to be investigated. The letter contained allegations about the relationship between Council officers and a charity called Wearside Women In Need (WWIN) who receive funding from the Council for housing related support services, predominantly for the victims and perpetrators of domestic violence.
- 4.5 Following this, further correspondence was received by the Council from the same complainant and another source raising similar concerns. The allegations made were that Council officers were acting corruptly and favouring WWIN as they continued to provide funding even though WWIN's accounts were consistently overdue with the Charities Commission.
- 4.6 It was also alleged that Council officers had put weaker arrangements in place by allocating grants to the current providers and not offering an opportunity for other providers to bid for work.
- 4.7 The investigation, which was reviewed by the External Auditor, concluded that:
- There is no evidence that officers of the Council have acted corruptly in their dealings with WWIN. They have been treated the same as the other current contracted Housing Related Support service providers.
  - Consultation was undertaken with service providers but not directly with service users. This is to be addressed during a review of the arrangements to be put in place from April 2014.
  - WWIN have now submitted their accounts to the Charities Commission up to 31<sup>st</sup> March 2012, although they have been consistently late. Examination of the accounts available and more recent financial information shows that there are no grounds to discontinue funding WWIN for the remaining period of the grant i.e. up to 31 March 2014.

- Although all providers were treated equally a competitive process was not undertaken. In relation to the provision of Housing Related Services from April 2014, a procurement process is therefore now being planned and put in place. This will also ensure that appropriate financial checks are undertaken on all potential providers.
  - Financial monitoring was not undertaken by the HHAS Commissioning Team during 2012/13, however the arrangements are currently being strengthened with support from Internal Audit. A positive independent assessment of cost / price was undertaken in early 2011 and the fact that the funding to WWIN has reduced significantly since then suggests that the Council is receiving better value for money under the new arrangements.
- 4.8 An action plan was issued as a result of the work and positive progress is being made in addressing these. Internal Audit will continue to follow-up and report progress on these actions.
- 4.9 An action plan was issued as a result of the work and positive progress is being made in addressing these. Internal Audit will continue to follow-up and report progress on these actions.
- 4.10 The findings of this work do not impact on the Council's overall system of internal control.

#### Assurance from Risk and Assurance Team

- 4.11 Areas that the Risk and Assurance Team are currently involved in are shown at Appendix 2. Much of their work is ongoing over a period of time due to the nature of their role, however, where ongoing assurance can be provided from their work this is shown on the Map. Assurance work within the third quarter has included:
- Support to the development of alternative service delivery vehicles such as the Local Asset Backed Vehicle, Care and Support Project, and the future of ICT delivery.
  - Providing assurance on the delivery of the Transformation Programme.
  - Providing assurance on the delivery of the Workforce Transformation project (pay and grading review).
  - Work has also been undertaken regarding Equal Pay Claims.
  - Supporting the delivery of the Workforce Planning project to help Heads of Service achieve their efficiency targets.

#### Assurance from others within the Council

- 4.12 Assurance provided from others within the Council is shown in the Corporate Assurance Map above. The levels of assurance have not changed since the end of March 2013.

#### Assurance from Management

- 4.13 Arrangements are in place to obtain assurance from service management in a number of areas. These arrangements will be further developed with the support of the partner PricewaterhouseCoopers. Members will note that the majority of risk areas are shown as having substantial assurance.

#### Assurance from External Sources

- 4.14 The Map shows five areas where Full or Substantial assurance has been received from external sources.

#### Overall

- 4.15 The overall level of assurance for all risk areas has not changed since the end of March 2013.

#### Appointment of Partner

- 4.16 The Partner organisation, PricewaterhouseCoopers, has carried out a review of the implementation of the Integrated Assurance Framework. The report is included on the Committee Agenda but in summary, it concludes that good progress has been made so far and a number of recommendations have been agreed to further strengthen the arrangements.

### **5. Internal Audit Performance**

- 5.1 The performance in relation to targets set for Internal Audit is shown at Appendix 3. Performance is on target for all KPI's apart from the current percentage of medium risk recommendations implemented (excluding schools), which now stands at 89%.

A summary of the performance by directorate for medium risk recommendations is shown below:

Directorate / Body	Implementation Rate
Children's Services (non schools)	79%
Office of the Chief Executive	88%
Commercial and Corporate Services	93%
Health, Housing & Adult Services	93%
<b>Implementation Rate (exc. Schools)</b>	<b>89%</b>
Schools	83%
<b>Total Implementation Rate</b>	<b>86%</b>

## 7. Conclusions

- 7.1 This report provides an update on the assurance provided in the Corporate Assurance Map, work ongoing in relation to the Internal Audit and Risk & Assurance Teams and performance targets for Internal Audit.
- 7.2 Results of the work undertaken so far during the year have not highlighted any issues which affect the opinion that overall throughout the Council there continues to be an adequate system of internal control.

## 8. Recommendations

- 8.1 The Audit and Governance Committee are asked to note the report and consider the updated Corporate Assurance Map.





# Appendix 1

## Detailed Internal Audit Coverage

Key Risk Area	2011/12 Audits / Opinions	2012/13 Audits / Opinions	2013/14 Audits / Opinions	Scope of 2013/14 Audit	Overall Opinion
Customer Focus		Children's Services – Safeguarding – follow up of inspectorates recommendations	L	Early Intervention and Locality Based Services	Insufficient work to enable opinion to be given
		Personal Budgets	L	Out of Area Placements	
				Web Content Development	
				Crisis Loans / Social Fund	
Legality		Equality Impact Assessments	M		Substantial
		Licensing (Compliance with Provision of Services Regulations 2009)	N		
		Corporate Legality	F		
Service / Business Planning	Responsive Local Services			Corporate Service/ Business Planning	Moderate
	Facilities Management	Children's Services – Safeguarding – follow up of inspectorates recommendations	L	Derwent Hill	
	Reablement at Home - Adults			Out of Area Placements	
	Business Support			Building Management	
				Early Intervention and Locality Based Services	

Key Risk Area	2011/12 Audits / Opinions	2012/13 Audits / Opinions		2013/14 Audits / Opinions		Scope of 2013/14 Audit	Overall Opinion
Programme and Project Management	Project Management Information Governance (Project Server)			Implementation of the Economic Master Plan		Review progress against Business Investment Team projects within the plan	Substantial
		Landscape and Reclamation Service	M				
		Programme and Project Management - support to major projects	M				
		Operating Model – realisation of benefits	S				
Change Management				Payroll		Verification of input of new pay and grading information to SAP HCM.	None (new risk area)
				Health and Wellbeing Partnership Board		A review of governance arrangements and transaction checks on public health activity payments.	
Partnerships				Health and Wellbeing Partnership Board		As above	Moderate
Business Continuity and Emergency Planning	Major Incident Planning			HHAS Business Continuity Planning		Examination of the process for determining the level of criticality of each function, and the arrangements for recovery of non critical functions on a service by service basis. (Business recovery for critical functions is currently being reviewed by the Corporate Business Continuity Officer).	Moderate
	Business Continuity Planning - Children's Services						
Procurement	Purchasing Card Arrangements	Capital Procurement	S	Derwent Hill		Assess the governance arrangements and the robustness of the key financial and non financial systems and procedures in operation at the Centre.	Substantial

Key Risk Area	2011/12 Audits / Opinions	2012/13 Audits / Opinions		2013/14 Audits / Opinions		Scope of 2013/14 Audit	Overall Opinion
Procurement (continued)	Capital Procurement	Unplanned Audit – Revenue Procurement	S	Out of Area Placements		Review implementation of new placements strategy.	
	Revenue Procurement			Building Management		Assess arrangements in place to manage portfolio of operational buildings	
				Revenue Procurement		Transaction Testing	
Relationship and Contract Management		Care and Support Sunderland Ltd – contract management	M	Corporate Contract Management Arrangements		Assess the robustness of the new Corporate Contract Management Framework and the arrangements for its implementation.	Insufficient work to enable opinion to be given
		Housing Related Support	L	Events Company Contract Management		Review the arrangements for ensuring that Sunderland Live fulfils contractual requirements and examine payment arrangements.	
Financial Management	Corporate Budget Setting and Management	YPLA Schools Sixth Form Grant	S	EFA Funding		Grant Certification work	Substantial
	Adoption Allowances	YPLA Young Apprenticeships Cohort 6 Grant	S	DECC Fuel Poverty Grant	M	Grant Certification work	
	Social Care Resource Agency	YPLA Young Apprenticeships Cohort 7 Grant	S	Foster Care Allowances		Review the robustness of the arrangements for payment of allowances.	
	Personal Budgets - Adults	Department for Business Innovation & Skills – LEP Start Up Fund	S	Out of Area Placements		Review implementation of new placements strategy.	
	Port Governance Arrangements	Department for Business Innovation & Skills – LEP Capacity Fund	S	Direct Payments		Assessment of the effectiveness of the arrangements for monitoring use of Direct Payments following implementation of a risk based verification system.	
	Treasury Management	Deprived Areas Fund Grant	F	Charging for Non Residential Adults Care Services		Review of the arrangements for determining and collecting charges from service users.	
	1 Leisure Centre	Single Investment Programme Grant	F	Personal Budgets		Transaction Testing (to include verification of Direct Payments)	

Key Risk Area	2011/12 Audits / Opinions	2012/13 Audits / Opinions		2013/14 Audits / Opinions		Scope of 2013/14 Audit	Overall Opinion
Financial Management - continued	Accounts Payable	Local Transport Capital Block Funding Grant	S	Local Transport Capital and Integrated Transport Grants		Grant Certification work	
	Accounts Receivable - Collection	Growing Places Funds 2, 3 and 7	F	Growing Places Funds 2, 3 and 7		Grant Certification work	
	Periodic Income - Recovery and Enforcement	1 Leisure Centre	S	SAP Organisation Structures		Review of staffing structures as recorded on SAP HCM, and assessment of the adequacy of the arrangements for amendments and updates.	
	Cash Receipting - Central System	35 Schools	S	Building Management		Assess arrangements in place to manage portfolio of operational buildings	
	Council Tax - Setting	Home Improvement Agency – Loans and Mortgages	S	Asset Register / Capital Accounting		Review of the arrangements to ensure that all capital assets are recorded in the asset register, valuations are correct, and capital accounting rules have been complied with.	
	Council Tax - Billing	Personal Budgets	L	Capital Programme Funding and Monitoring		Review of the arrangements for developing and financing the Capital Programme, and for monitoring expenditure against plans.	
	Council Tax - Valuation	Direct Payments	L	BACS Processing		Assessment of the effectiveness of the arrangements for monitoring use of Direct Payments following implementation of a risk based verification system.	
	Council Tax - Recovery	Care and Support Sunderland Ltd – compliance	S	Treasury Management		Review of borrowing and lending arrangements, and compliance with the Prudential Code.	
	Business Rates – Recovery & Enforcement	Landscape and Reclamation Service	M	Cash Receipting		Transaction Testing, including a review of the arrangements for providing telephone facilities in Customer Service Centres to enable payments to the Council by credit / debit card.	
	BACS Arrangements	BACS Payments	S	External Funding		A review of the arrangements that are in place to ensure that all possible sources of external funding are utilised and access to available funding is maximised.	
Charging for Services - HHA	Cash Receipting checks	S	Insurance Claims Handling		Review of the arrangements for dealing with insurance claims against the Council and South Tyneside Council.		

Key Risk Area	2011/12 Audits / Opinions	2012/13 Audits / Opinions	2013/14 Audits / Opinions	Scope of 2013/14 Audit		Overall Opinion	
Financial Management - continued	Future Jobs Fund Grant	Capital Procurement	S	Payroll		Verification of input of new pay grades to SAP HCM, following the Workforce Transformation Project.	
	Deprived Areas Fund Grant	Payroll transactions checks	M	Council Tax Support Scheme		A review of the arrangements for implementing the new Council Tax Support Scheme.	
	Payroll Processing and Payment	Council Tax Transactions checks	S	Council Tax		Transaction Testing	
	Unplanned Audit – SIB and Community Chest Grants	Business Rates transactions checks	S	Local Business Rates Scheme		A review of the arrangements for implementing the new Local Business Rates Scheme.	
	Unplanned Audit – Future Jobs Fund – final audit certificate	Accounts Payable transactions checks	S	Business Rates		Transaction Testing	
	Unplanned Audit – SWITCH Modelling	Accounts Receivable transactions checks	S	Crisis Loans / Social Fund		Review the arrangements for implementing the new Local Welfare Provision Scheme, and delivery of the new Crisis Support and Community Care Support, Services.	
				Accounts Payable		Transaction Testing	
				Accounts Receivable and Periodic Income		Review of key controls in income collection arrangements, together with transaction testing	
				Troubled Families Performance Reward Grant		Grant certification work	
				Derwent Hill		Assess the governance arrangements and the robustness of the key financial and non financial systems and procedures in operation at the Centre.	
				Aquatic Centre		Examination of the arrangements for budget management, cash collection and purchasing.	
				Events Company Contract Management		Review the arrangements for ensuring that Sunderland Live fulfils contractual requirements and examine payment arrangements.	
Human Resource Management	Corporate Training and Development Arrangements	Corporate Attendance Management Arrangements	L	SAP HCM Organisation Structures		Verification of input of new pay grades to SAP HCM, following the Workforce Transformation Project.	Moderate

Key Risk Area	2011/12 Audits / Opinions	2012/13 Audits / Opinions		2013/14 Audits / Opinions		Scope of 2013/14 Audit	Overall Opinion
Human Resource Management (continued)	Personnel Administration Arrangement	Management of SWITCH	S	Corporate HR Management		Review of compliance with corporate HR procedures	
	Management of Employees in SWITCH						
Information Governance	Corporate Information Governance (including procedures for remote working)	Vulnerable Adults Protection Arrangements	S	Corporate Information Governance Arrangements		A survey of managers is to take place together with a general employee survey to gauge awareness and understanding of, and compliance with information governance policies and procedures.	Moderate
	Email Security	Information Governance compliance checks	L				
	Smarter Working – Remote Working in Children's Services						
	Document Management						
	Corporate Data Protection Arrangements						
	Follow Up – Customer Services Network Info Gov (2010/11)						
Performance Management	Responsive Local Services	Design of corporate performance management arrangements	S	Building Management		Assess arrangements in place to manage portfolio of operational buildings	Moderate
	Port Governance Arrangements			Early Intervention and Locality Based Services		Review the governance arrangements for multi agency working, information sharing & performance management	
	Customer Services Network						
	Reablement at Home - Adults						
	Social Care Resource Agency						
	Follow up – Sunderland Compact						

Key Risk Area	2011/12 Audits / Opinions	2012/13 Audits / Opinions		2013/14 Audits / Opinions		Scope of 2013/14 Audit	Overall Opinion
Asset Management	Asset Register/Capital Accounting	Asset management	M	Derwent Hill		Assess the governance arrangements and the robustness of the key financial and non financial systems and procedures in operation at the Centre.	Moderate
	Unplanned Audit - Technoforge			Technology Forge		Examine progress in implementing the Technology Forge property management software.	
				ICT Asset Management		Review arrangements for identifying, recording and controlling ICT equipment.	
				Asset Register / Capital Accounting		Review of the arrangements to ensure that all capital assets are recorded in the asset register, valuations are correct, and capital accounting rules have been complied with.	
ICT Strategy and Delivery	ICT Remote Access Threats			ICT Asset Management		Review arrangements for identifying, recording and controlling ICT equipment.	Moderate
	Information Technology Infrastructure Library			ICT Strategy		Review of the ICT Strategy to assess whether that it supports delivery of Council Objectives	
Fraud and Corruption	Counter Fraud Testing (including in schools)	Counter Fraud Testing		Counter Fraud Testing			Substantial
	Access to IT systems - with movement of employees	National Fraud Initiative checks		National Fraud Initiative Case Investigations			
	1 Leisure Centre	Home Improvement Agency	S	Direct Payments		Transaction Testing	
	Asset Management - ICT Equipment	Direct Payments	L	Personal Budgets		Transaction Testing	
	Unplanned Audit – SIB and Community Chest Grants	Cash Receipting Transaction checks	S	BACS Processing		Transaction Testing	
	Social Care Resource Agency	Payroll transaction checks	M	Cash Receipting		Transaction Testing	
		Council Tax transaction checks	S	Payroll		Verification of input of new pay grades to SAP HCM after Workforce Transformation Project.	

Key Risk Area	2011/12 Audits / Opinions	2012/13 Audits / Opinions	2013/14 Audits / Opinions	Scope of 2013/14 Audit		Overall Opinion	
Fraud and Corruption (continued)		Business Rates transaction checks	S	Council Tax		Transaction Testing	
		Housing Benefit transaction checks	S	Business Rates		Transaction Testing	
		Accounts Payable transaction checks	S	Benefits		Transaction Testing	
		Accounts Receivable transactions	S	Accounts Payable		Transaction Testing	
				Accounts Receivable and Periodic Income		Review of key controls in income collection arrangements, together with transaction testing.	
Risk Management	Port Governance Arrangements						Substantial
	1 Leisure Centre						
	Insurance Policies						
Housing Benefits	Housing Benefit Administration	Housing Benefit transaction checks	S	Benefits		Transaction Testing	Substantial
				Council Tax Support Scheme		A review of the arrangements for implementing the new Council Tax Support Scheme.	
Schools	38 schools audits completed – 35 good, 3 satisfactory	29 schools audits completed – 7 full, 20 substantial, 1 moderate, 1 limited	S	34 schools 2 schools completed to date – 2 full, 1 substantial	S	Review of governance and financial management arrangements at 34 schools.	Substantial



## Risk and Assurance Activity

Area of activity	Work ongoing
Strategic Risk Profile	<p>Mitigating actions being agreed.</p> <p>A review of the strategic risks affecting the Council is being finalised with EMT. The risk areas have been categorised into People, Place, Economy and Organisational, in line with the Council's Outcomes Framework. The proposed risks and scores are being agreed and mitigating action areas are being identified. The new Profile and progress in relation to the action areas will be reported to the next Committee meeting.</p>
Transformation Programme	<p>Ongoing assurance work is being undertaken in relation to progress in delivering the projects within the Transformation Programme and the related efficiency savings target. A progress report is presented to the Transformation Board on a monthly basis setting out the progress in relation to key project deliverables and the achievement of efficiency savings targets. Work is ongoing with Project Executives, Project Managers and Heads of Service to report the position and address any change control issues required.</p>
Supporting Executive Directors and Heads of Service to manage risks	<p>Activity is ongoing in all Directorates to aid the managing of risks through service planning, programmes and key projects and partnerships. This will be linked to mitigating actions in the Strategic Risk Profile where appropriate.</p>
Support to Schools	<p>A new approach to supporting schools will be introduced in the current year. The intention is to work with Schools in their cluster groups to help them identify and manage their risks more effectively. This will allow Schools to support each other and manage their risks on a more ongoing basis, as well as reducing the resources required from the Risk and Assurance Team.</p>

Area of activity	Work ongoing
Service Reviews (including alternative service delivery models), Programmes and Projects (including ICT)	<p>Major projects / service reviews being supported include:</p> <ul style="list-style-type: none"> <li>• SSTC - New Wear Crossing</li> <li>• Local Asset Backed Vehicle</li> <li>• Care and Support Services – Adults</li> <li>• Smarter Working Phase 2</li> <li>• St Mary's Boulevard/Magistrates Square</li> <li>• Customer Service Network</li> <li>• Transport and Fleet Management</li> <li>• Changing electoral Registration system</li> <li>• ICT – Corporate Computing Model</li> <li>• ICT – Cloud development and strategic direction</li> <li>• Economic Master Plan</li> <li>• Adult Social Care</li> <li>• Workforce Transformation Project</li> <li>• Activities to reduce the size of the workforce</li> <li>• Development of the Intranet</li> <li>• Safeguarding – Childrens</li> <li>• Personalisation – Adults</li> <li>• Settlement of Equal pay claims</li> <li>• Streetscene projects</li> <li>• Development of the Voluntary and Charitable Sector</li> </ul>
Partnerships	<p>Support is being provided to the following specific Partnerships:</p> <ul style="list-style-type: none"> <li>• Sunderland Economic Leadership Board</li> <li>• Waste Management Partnership</li> <li>• Health and Wellbeing Board</li> <li>• Sunderland Safeguarding Adults Board</li> </ul>
Governance Review	The results from Risk and Assurance activity feed into the Annual Governance Review and the Annual Governance Statement
Investigations	Two investigations are currently ongoing

## Internal Audit - Overall Objectives, Key Performance Indicators (KPI's) and Targets for 2013/14

## Efficiency and Effectiveness

Objectives	KPI's	Targets	Actual Performance
1) To ensure the service provided is effective and efficient.	1) Complete sufficient audit work to provide an opinion on the key risk areas identified for the Council	1) All key risk areas covered over a 3 year period	1) On target
	2) Percentage of draft reports issued within 15 days of the end of fieldwork	2) 90%	2) Ahead of target - 100%
	3) Percentage of audits completed by the target date (from scoping meeting to issue of draft report)	3) 70%	3) Ahead of target - 100%

## Quality

Objectives	KPI's	Targets	Actual Performance
1) To maintain an effective system of Quality Assurance	1) Opinion of External Auditor	1) Satisfactory opinion	1) Achieved
2) To ensure recommendations made by the service are agreed and implemented	2) Percentage of agreed high, significant and medium risk internal audit recommendations which are implemented	2) 100% for high and significant 90% for medium risk	2) Significant – N/A Behind target - Medium 89% (excluding schools)

## Client Satisfaction

Objectives	KPI's	Targets	Actual Performance
1) To ensure that clients are satisfied with the service and consider it to be good quality	1) Results of Post Audit Questionnaires	1) Overall average score of better than 1.5 (where 1=Good and 4=Poor)	1) On target - 1.1 to date
	2) Results of other Questionnaires	2) Results classed as 'Good'	2) Non undertaken
	3) Number of Complaints / Compliments	3) No target – actual numbers will be reported	3) 4 compliments 0 complaints

