AUDIT AND GOVERNANCE COMMITTEE   **16 December 2016**

CORPORATE ASSURANCE MAP – UPDATE

Report of the Head of Assurance, Procurement and Performance Management

1.   Purpose of Report

1.1   To enable the Audit and Governance Committee to consider the updated Corporate Assurance Map based on assurances gathered from a range of sources and work undertaken by the audit, risk and assurance service during the year; and the performance of Internal Audit.

1.2   For completeness, the report covers Internal Audit's key performance measures. The report covers work undertaken for the Council and Council owned companies.

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 2016 the Committee approved the proposed Corporate Assurance Map for 2016/17 and the plans of work for Internal Audit and Risk & Assurance.

3.2   A key feature of the 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 5th December 2016, is shown overleaf.

4.2   The Map also shows assurance received in relation to the Council's wholly owned companies, Sunderland Care and Support Ltd and Sunderland Live Ltd.

Corporate Assurance Map

Assurance Position (Cumulative)		2016/17									
		1st Line	2nd Line								3rd Line
		Management Assurance	Other Internal Assurance Activity								Internal Audit	External Assurance
			Legal Services	Financial Resources	Programmes and Projects	Performance	ICT	HR &OD	Business Continuity	Risk and Assurance	Internal Audit	External Assurance
Strategic Risk Areas												
Current Risk	Residual Risk											
People (red)	(amber)									X (amber)		
Place (amber)	(green)									X (amber)		
Economy (amber)	(amber)									X (amber)		
Organisational (amber)	(green)				X (green)					X (amber)		X (green)
Corporate Risk Areas												
Customer Focus / Service (green)		X (amber)				X (green)				X (amber)	X (amber)	X (amber)
Legality (green)		X (light green)	X (green)							X (amber)	X (amber)	
Service / Business Planning (amber)		X (amber)				X (green)				X (amber)	X (amber)	X (red)
Programme and Project Management (amber)		X (green)			X (light green)					X (amber)	X (amber)	
Partnerships (amber)		X (green)								X (amber)	X (red)	X (green)
Business Continuity Planning (amber)		X (green)							X (amber)	X (amber)	X (amber)	(red)
Procurement (green)		X (green)								X (green)	X (amber)	
Relationship and Contract Management (green)		X (green)								X (amber)	X (amber)	
Financial Management (green)		X (green)		X (green)						X (amber)	X (green)	X (green)
Human Resource Management (amber)		X (green)						X (amber)		X (amber)	X (amber)	
Information Governance (amber)		X (green)	X (amber)							X (amber)	X (red)	X (red)
Performance Management (amber)		X (green)				X (green)				X (amber)	X (amber)	X (red)
Asset Management (amber)		X (amber)								X (amber)	X (amber)	
ICT Strategy and Delivery (amber)		X (amber)					X (amber)			X (red)	X (amber)	X (red)
Fraud and Corruption (green)		X (green)									X (green)	
Risk Management (Service Delivery) (green)		X (green)								X (green)		(amber)
Schools (green)		X (green)		X (green)						X (amber)	X (green)	
Wholly Owned Companies												
Sunderland Care and Support Ltd (green)		X		X (green)		X					X (amber)	X (green)
Sunderland Live Ltd (amber)		X		X (amber)		X					X (red)	

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

<u>Strategic Risk Areas</u>

4.3   The top section of the Map relates to the strategic risks identified in the Strategic Risk Profile. A refresh of the Strategic Risk Profile has been completed and a new Corporate Risk Profile has also been developed and is presented later on this Agenda along with proposals to update the Map to reflect this for future meetings. Therefore the previous Risk Profile has not been included as an Appendix to this report.

<u>Assurance from Internal Audit</u>

4.4   The audits to be carried out this year and the detailed results of Internal Audit work are shown at Appendix 1, with the summary outcomes shown on the Map. Appendix 1 shows all of the opinions, including those from previous years, which have been considered in determining the overall assurance level. Those audits shown in grey are those in previous year's where it became not appropriate to complete the audit at that time or in that way.

At the last meeting it was reported that limited assurance had been provided on the arrangements for ensuring that relevant staff have clearances from the Disclosure and Barring Service, and that social workers' practising certificates are kept up to date. Recent follow up work has confirmed that these arrangements have significantly improved and action has been taken to address the situation where staff did not have the appropriate clearances. The assurance level for this audit has been moved to Amber and the overall level for Legality remains Amber and will be reviewed once further follow-up work has been undertaken to confirm the improved arrangements are embedded.

The last report in September highlighted issues regarding the use of email to send sensitive / confidential information. Recent checks have shown that there has been a significant improvement in the situation with a small number of issues remaining. One outstanding issue relates to a significant recommendation to ensure that relevant staff have GCSX email accounts set up. The assurance rating for this audit has therefore changed from Red to Amber

<u>Assurance from Risk and Assurance Team</u>

4.5   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, however, where ongoing assurance can be provided from their work this is shown on the Map. Assurance work within the last quarter has included:

   •   Major capital schemes such as the New Wear Crossing and the development stage of the SSTC Phase 3 and the International Advanced Manufacturing Park.
   •   Delivery of the Children's Services Improvement Plan and preparation for the set-up of the new company, Together for Children.

- Risks in relation ICT business objectives, including disaster recovery/business continuity.
- Replacement of the SWIFT ICT system.
- Information Governance.
- Adults Safeguarding Board, and Personal Budgets/Direct Payments

4.6 At the last meeting of the Committee an update was provided in relation to the Council's arrangements for updating and testing the ICT disaster recovery and business continuity plans. The Assurance rating/level provided regarding the overall Council's ICT arrangements remains Amber, given the increased risks relating to the on-going position regarding Disaster Recovery/Business Continuity arrangements for the Council's ICT systems. A plan of testing is now in place and systems are being tested. New infrastructure has been acquired following the recent ICT outage and is currently being implemented. The Council is still operating in disaster recovery mode and the risks this presents are being discussed with ICT. Once the new infrastructure is fully operational then the assurance level will be reviewed.

Assurance from others within the Council

4.7 Assurance provided from others within the Council is shown in the Corporate Assurance Map.

4.8 Provision for all on-going financial pressures, including Children's Safeguarding, has been made within the budget planning for 2016/2017 and delivery of the savings plans is being closely monitored through the Implementation Board.

Assurance from Management

4.9 Arrangements are in place to obtain assurance from service management in a number of areas. Members will note that the majority of risk areas are shown as having substantial assurance.

Assurance from External Sources

4.10 The Map includes assurance from relevant external sources. The results of the external reports in relation to the ICT Unit is shown as Limited Assurance being provided against both the Business Continuity and ICT key risk areas in the Corporate Assurance Map. An officer is attending the committee meeting to provide an update in relation to these arrangements

Overall

4.11 All overall assurance levels remain the same.

5.   Internal Audit Performance

5.1   The performance in relation to targets set for Internal Audit is shown at Appendix 3.

5.2   Performance is on target for KPI's apart from:

- The percentage of significant risk recommendations implemented by the due date stands at 97% against a target of 100%. This results from work in relation to the use of email as set out in paragraph 4.4. Although compliance with the policies has improved there is still one significant recommendation outstanding which related to the setting up of GCSX accounts for relevant staff. Action is being taken to address this issue by the Directorates concerned.

- The percentage of medium risk recommendations implemented for the Council and Schools is shown below.

Area	Implementation Rate
Council services	88%
Schools	79%

6.   Conclusions

6.1   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.

6.2   Results of the work undertaken so far during the year have not highlighted any issues which affect the overall opinion that the Council continues to have in place an adequate system of internal control. In relation to Children's Safeguarding, the Council received positive feedback from its first Ofsted monitoring visit which reviewed the progress made in respect of the experiences and progress of care leavers. The Ofsted report concluded that the local authority is making significant progress to improve services for care leavers.

7.   Recommendations

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

Detailed Internal Audit Coverage

Key Risk Area	2013/14 Audits / Opinions		2014/15 Audits / Opinions		2015/16 Audits / Opinions		2016/17 Audits / Opinions		Scope of 2016/17 Audit	Overall Opinion
Customer Focus	Community and Family Wellbeing - Governance Arrangements	L	Customer Services Network	M	Community and Family Wellbeing		Better Care Fund			Moderate
	Out of Area Placements	L			Adoption Service		Transformational Change Programme		A review of the programme delivery arrangements including the arrangements for consultation with service users	
	Web Content Development	M			Multi Agency Safeguarding Hub		Leaving Care Grants	L	A review of the controls in place to manage monies due to young people leaving care.	
	Crisis Loans / Social Fund	S			Safeguarding and Quality Assurance Unit		Bereavement Services		Review of proposed changes to service systems and procedures	
					Commissioning	L				
					Accounting / General Ledger	S				
					Personal Budgets	L				
Legality					Constitution	M	Employment Clearances	M	A review of the arrangements for ensuring that relevant staff have clearances from the Disclosure and Barring Service, and that social workers' practising certificates are kept up to date	Moderate

Key Risk Area	2013/14 Audits / Opinions		2014/15 Audits / Opinions		2015/16 Audits / Opinions		2016/17 Audits / Opinions		Scope of 2016/17 Audit	Overall Opinion
Service / Business Planning	Corporate Service/ Business Planning	M	Corporate Service Planning Arrangements		Community and Family Wellbeing		Corporate Service Planning Arrangements		Audit of the level of compliance with the new planning framework	Moderate
	Community and Family Wellbeing - Governance Arrangements	L	Community and Family Wellbeing - Governance Arrangements		Adoption Service		Transformational Change Programme		A review of the programme delivery arrangements including the arrangements for consultation with service users	
	Derwent Hill	M	Multi Agency Safeguarding Hub		Multi Agency Safeguarding Hub		Ethos		A review of the proposed arrangements for spinning out HR & OD services.	
	Out of Area Placements	L	Port Governance Arrangements	M	Commissioning	L				
	Operational Asset Management	M	LEP Accountable Body Arrangements	S	Corporate Service Planning Arrangements	S				
Programme and Project Management	Implementation of the Economic Master Plan	M	Programme and Project Management	S	Corporate Service Planning Arrangements	S	Transformational Change Programme		A review of the programme delivery arrangements including the arrangements for consultation with service users	Moderate
			Realisation of Benefits & Savings	M	Capital Programme Funding and Monitoring Benefits Realisation	M L				
Partnerships			Corporate Partnership Arrangements	L	Follow Up of 2014/15 audit		Partnerships		A review of the level of compliance with the new Partnerships Code of Practice	Limited
			Multi Agency Safeguarding Hub							

Key Risk Area	2013/14 Audits / Opinions		2014/15 Audits / Opinions		2015/16 Audits / Opinions		2016/17 Audits / Opinions		Scope of 2016/17 Audit	Overall Opinion
			Sunderland Partnership							
Business Continuity and Emergency Planning	HHAS Business Continuity Planning	M	Corporate Business Continuity Planning	M	Emergency Planning	S	Business Continuity Planning		An audit of the BCP arrangements in People Services	Moderate
Procurement	Derwent Hill	M	Commissioning	L	Commissioning	L	Agency Workers - Off contract spend	L	A review of the reasons and arrangements for recruiting agency workers without using the contracted supplier.	Moderate
	Out of Area Placements	L	Contract Management	M	Revenue Procurement	M				
	Revenue Procurement	S	Capital Procurement	S						
Relationship and Contract Management	Streetlighting PFI Contract Management	M	Commissioning	L	Commissioning	L	Highways Contract Monitoring		A review of the arrangements for monitoring highways construction projects	Moderate
	Events Company Contract Management	M			Contract Management - Sunderland Care and Support	M	Leisure Services Management	M	Review of the management and monitoring arrangements for the delivery of the leisure contract.	
					LABV	L				
					Capital Programme Funding and Monitoring Benefits Realisation	S L				
Financial Management	EFA / SFA Funding	S	EFA / SFA Funding	S	EFA / SFA Funding	S	EFA / SFA Funding	S	Grant certification	Substantial

Key Risk Area	2013/14 Audits / Opinions		2014/15 Audits / Opinions		2015/16 Audits / Opinions		2016/17 Audits / Opinions		Scope of 2016/17 Audit	Overall Opinion
	Local Transport Capital and Integrated Transport Grants	S	Local Transport Capital and Integrated Transport Grants	S	Local Transport Capital and Integrated Transport Grants	S	Local Transport Capital and Integrated Transport Grants	S	Grant certification	
	Troubled Families Performance Reward Grant	L	Troubled Families Performance Reward Grant	M	Troubled Families Performance Reward Grant	L	Troubled Families Performance reward Funding	S	Grant certification	
	DECC Fuel Poverty Grant	M	Contaminated Land Grant	S	Personal Budgets	L	Sport for Life Grant		Grant certification	
	Growing Places Funds 2, 3 and 7	S	Benefit Cap Advisors Grant	S	Financial Verification of Leavers from the Direct Payments Scheme	S	Disabled Facilities and Social Care Capital Grants (replaces Sunderland a City by the Sea grant for which there is no audit requirement)	S	Grant certification	
	Clusters of Empty Homes Grant	S	Adoption Reform Grant	S	Port Income	M	Big Coastal Communities Grant		Grant certification	
	Out of Area Placements	L	Commissioning	L	Commissioning	L	SSTC2	S	Grant certification	
	Foster Care Allowances	M	Port Governance Arrangements	M	Corporate Service Planning Arrangements	S	Leaving Care Grants	L	A review of the controls in place to manage monies due to young people leaving care.	
	Charging for Non Residential Adults Care Services	S	LEP Accountable Body Arrangements	S	Personnel Administration Arrangements		Adult Social Care Contributions		Audit of the Benefits Assessment Team's calculation of clients' contributions	

Key Risk Area	2013/14 Audits / Opinions		2014/15 Audits / Opinions		2015/16 Audits / Opinions		2016/17 Audits / Opinions		Scope of 2016/17 Audit	Overall Opinion
			Personal Budgets / Direct Payments	M	LABV	L	Port Fuel System		A review of the systems for issuing and controlling fuel stocks.	
	Direct Payments	L	Accounting / General Ledger	S	Accounting / General Ledger	S	Transformational Change Programme		A review of the programme delivery arrangements including the arrangements for consultation with service users	
	34 Schools	S	32 Schools	S	18 schools	S	Agency Workers - Off contract spend	L	A review of the reasons and arrangements for recruiting agency workers without using the contracted supplier.	
	SAP Organisation Structures	S	SAP Organisation Structures		Capital Programme Funding and Monitoring Benefits Realisation	S L	Payroll		Audit of the controls in the payroll processing and payments systems.	
	SAP HCM Monitoring of Multiple Employee Positions	L	Mobile Phones Contract	L	BACS Processing	S	Asset Register / Capital Accounting	S	Audit of the arrangements for accounting for the Council's capital assets	
	BACS Processing	S	BACS Processing	S	Cash Receipting	S	Income		Audit of the Accounts Payable and Periodic Income systems	
	Cash Receipting	S	Cash Receipting	S	Accounts Payable	M	Accounts Payable		An audit of the system for making payments to creditors	
	Payroll	M	Payroll	M	Accounts Receivable	S				
	Council Tax	S	Council Tax - Valuation	S	Periodic Income	S				
	Business Rates	S	Business Rates - Valuation	S	Benefits Administration	S				

Key Risk Area	2013/14 Audits / Opinions		2014/15 Audits / Opinions		2015/16 Audits / Opinions		2016/17 Audits / Opinions		Scope of 2016/17 Audit	Overall Opinion
	Accounts Payable	S	Accounts Payable	M	Business Rates - Liability	S				
	Accounts Receivable	S	Accounts Receivable	S	Business Rates - Revised Billing	S				
	Aquatic Centre	S	Periodic Income	S	Enforcement Section	S				
	Benefits	S	Benefits Administration	S	Payroll	M				
	Council Tax Support Scheme	S	Recovery of Benefit Overpayments	M	Revenue Procurement	M				
	Operational Asset Management	M	Elections Hardware Grant	S	Autism Innovation Grant	S				
	Asset Register / Capital Accounting	S	Cash in Transit / Parking Services Income	M	Agency Workers (Unplanned)	N				
	Building Maintenance	N			Go Smarter to Work Grant	S				
	Capital Programme Funding and Monitoring	S								
	Treasury Management	S								
	External Funding	S								
	External Funding - Support to Partners / VCS	M								
	Insurance Claims Handling	S								

Key Risk Area	2013/14 Audits / Opinions		2014/15 Audits / Opinions		2015/16 Audits / Opinions		2016/17 Audits / Opinions		Scope of 2016/17 Audit	Overall Opinion
	Council Tax Support Scheme	S								
	Local Business Rates Scheme	S								
	Crisis Loans / Social Fund	S								
	Derwent Hill	M								
	Events Company Contract Management	M								
Human Resource Management	SAP Organisation Structures	S	SAP Organisation Structures		SAP Organisation Structures	M	SAP Organisation Structures	S	A review of the controls surrounding the Organisation Structure as recorded on SAP	Moderate
	Monitoring of Multiple Employee Positions	L	Corporate Training and Development Arrangements	L	Induction Procedures	M	Ethos		A review of the proposed arrangements for spinning out HR & OD services.	
	Corporate HR Management	M			Code of Conduct / Whistleblowing	M	Agency Workers - Off contract spend	L	A review of the reasons and arrangements for recruiting agency workers without using the contracted supplier.	
					Personnel Administration Arrangements		Payroll		Audit of the controls in the payroll processing and payments systems.	
					Agency Workers (Unplanned)	N	Employment Clearances	M	A review of the arrangements for ensuring that relevant staff have clearances from the Disclosure and Barring Service, and that social workers' practising certificates are kept up to date	

Key Risk Area	2013/14 Audits / Opinions		2014/15 Audits / Opinions		2015/16 Audits / Opinions		2016/17 Audits / Opinions		Scope of 2016/17 Audit	Overall Opinion
							Personnel Administration Arrangements	M	A review of the administrative processes relating to, for example, recruitment, starters, leavers, honoraria etc	
Information Governance	Corporate Information Governance Arrangements	L	Corporate Information Governance Arrangements	L	Corporate Information Governance Arrangements	L	Corporate Information Governance Arrangements	L	Reviews of data security.	Limited
			Multi Agency Safeguarding Hub		Multi Agency Safeguarding Hub		Use of Email	M	Review of the use of email to send sensitive and personal information	
					Use of Email	L				
Performance Management	Operational Asset Management	M	Corporate Performance Management Arrangements	M	Multi Agency Safeguarding Hub		Corporate Performance Management Arrangements		A review of compliance with the new performance management framework, and verification of performance data	Moderate
	Community and Family Wellbeing - Governance Arrangements	L	Community and Family Wellbeing - Governance Arrangements		Community and Family Wellbeing		Adults Services Performance Management		Review of data quality	
					Capital Programme Funding and Monitoring	S				
					Benefits Realisation	L				

Key Risk Area	2013/14 Audits / Opinions		2014/15 Audits / Opinions		2015/16 Audits / Opinions		2016/17 Audits / Opinions		Scope of 2016/17 Audit	Overall Opinion
					Safeguarding and Quality Assurance Unit					
Asset Management	Derwent Hill	M			LABV	L	LABV Client Arrangements		A review of the implementation of the Siglion client arrangements	Moderate
	Technology Forge	L			Corporate Asset Management	M	Asset Register / Capital Accounting	S	Audit of the arrangements for accounting for the Council's capital assets	
	Operational Asset Management	M					ICT Technology Allocation Process	M	Implementation of new policy on allocation of ICT equipment, mobile phones etc	
	ICT Asset Management	M								
	Asset Register / Capital Accounting	S								
ICT Strategy and Delivery	ICT Asset Management	M	Physical and Environmental Controls	S	Cyber Security	L	ICT Technology Allocation Process	M	Implementation of new policy on allocation of ICT equipment, mobile phones etc	Moderate
			Mobile Phone Contract	L						
Fraud and Corruption	Counter Fraud Testing		Counter Fraud Testing	M	Financial Verification of Leavers from the Direct Payments Scheme	S	140 days for targeted counter fraud work			Substantial
	National Fraud Initiative Case Investigations		National Fraud Initiative Case Investigations	S	BACS Processing	S				
	Direct Payments	L	Schools Counter Fraud Checks	S	Cash Receipting	S				
			Personal Budgets	M	Accounts Payable	M				

Key Risk Area	2013/14 Audits / Opinions		2014/15 Audits / Opinions		2015/16 Audits / Opinions		2016/17 Audits / Opinions		Scope of 2016/17 Audit	Overall Opinion
	BACS Processing	S	BACS Processing	S	Accounts Receivable	S				
	Cash Receipting	S	Cash Receipting	S	Periodic Income	S				
	Payroll	M	Payroll	M	Benefits Administration	S				
	Council Tax	S	Council Tax - Valuation	S	Business Rates - Liability	S				
	Business Rates	S	Capital Procurement	S	Enforcement Section	M				
	Benefits	S	Benefits Administration	S	Payroll	M				
	Accounts Payable	S	Accounts Payable	M	Revenue Procurement	M				
	Accounts Receivable	S	Accounts Receivable	S	Agency Workers (Unplanned)	N				
			Periodic Income	S						
			SAP Organisation Structures							
			Cash in Transit / Parking Services Income	M						
Risk Management			Port Governance Arrangements	M						Substantial
Schools	34 schools, 5 full, 25 substantial, 3 moderate, 1 limited	S	30 schools completed to date - 24 substantial, 5 moderate, 1 limited	S	18 schools 15 completed to date, 13 substantial, 2 moderate	S	31 schools in plan - 26 schools completed to date - 21 substantial and 5 moderate	S		Substantial

Other Clients

Key Risk Area	2013/14 Audits / Opinions		2014/15 Audits / Opinions		2015/16 Audits / Opinions		2016/17 Audits / Opinions		Scope of 2016/17 Audit	Overall Opinion
Sunderland Care and Support	Direct Payments	L	Governance Arrangements	L	Community Equipment Store	M	Transactions Testing		To assess the level of compliance with recently introduced new procedures	
			Farmborough Court	S	Grace House Partnership	M				
			Financial Procedures in Residential and Daycare Units (Establishment Visits)	L	Reablement	M				
					Governance Arrangements	M				
					Unit Costing					
	Procurement Arrangements	S	Management and Security of Service Users Monies – Compliance with Procedures	S						
	Risk Management Arrangements	L								
	Information Management Arrangements	S								
	Transaction Testing	S								

Key Risk Area	2013/14 Audits / Opinions		2014/15 Audits / Opinions		2015/16 Audits / Opinions		2016/17 Audits / Opinions		Scope of 2016/17 Audit	Overall Opinion
Sunderland Live	Governance Arrangements	M	Airshow Income – Transaction Testing	M	Airshow Income – Transaction Testing	L	Governance Arrangements		Review of the effectiveness of the revised Governance arrangements within the company	
	Verification of Expenditure and Income Transactions	M	Income	L	Procurement					
			Event Management	L	HR Management					
					Information Governance					

Risk and Assurance Activity

Area of activity	Work ongoing
Strategic Risk Profile	A review of the strategic risks affecting the Council was agreed with EMT and a new Strategic Risk Profile has been agreed. Progress against this will be reported at the next meeting.
Supporting Executive Directors and Heads of Service to manage risks	Activity is ongoing to aid the management of risks through services, programmes and key projects and partnerships. This will be linked to mitigating actions in the Strategic Risk Profile where appropriate.
Support to Schools	An assurance framework for schools is in place and updated with key officers within the People's Directorate. A number of Academies have also bought in the risk service.
Service Reviews (including alternative service delivery models), Programmes and Projects (including ICT)	Major projects / service reviews being supported include: • Sunderland Care and Support Ltd. • ICT – various activity, including disaster recovery/business continuity • Adult Social Care • Safeguarding – Childrens and Adults • Replacement of the SWIFT ICT system • Enterprise Zones and international Advanced Manufacturing Park • New Wear Crossing construction and SSTC Phase 3 • Information Governance • Set up of the new Children's Services company

Internal Audit - Overall Objectives, Key Performance Indicators (KPI's) and Targets for 2016/17			
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) On target –- 90%
	3) Percentage of audits completed by the target date (from scoping meeting to issue of draft report)	3) 80%	3) Ahead of target – 88%
	4) Cost per £m Turnover	4) Lower than average within CIPFA Benchmarking Club	4) On target - £460 v £699 average
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 actions agreed by the service are 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 – behind target – 97% Medium – behind target 88% (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 (1=Good and 4=Poor)	1) On target – 1.0 to date
	2) Results of other Questionnaires	2) Results classed as 'Good'	2) None undertaken
	3) Number of Complaints / Compliments	3) No target – actual numbers will be reported	3) 3 compliments 0 complaints