

Appendix 1

Internal Audit - Overall Objectives, Key Performance Indicators (KPI's) and Targets for 2015/16			
Efficiency and Effectiveness			
Objectives	KPI's	Targets	Progress
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.	1) All key risk areas covered over a 3 year period	1) Achieved
	2) Percentage of draft reports issued within 15 days of the end of fieldwork.	2) 90%	2) Achieved (100%)
	3) Percentage of audits completed by the target date (from scoping meeting to issue of draft report).	3) 82%	3) Achieved (85.7%)
	4) Cost per £m Turnover	4) Lower than average within CIPFA Benchmarking Club	4) Achieved - £388 v £527 average
Quality			
Objectives	KPI's	Targets	Progress
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) High and significant – achieved (100%) Medium – achieved (96%)
Client Satisfaction			
Objectives	KPI's	Targets	Progress
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) Achieved (Average score for last 12 months is 1.0)
	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) No compliments or complaints received

Internal Audit Coverage

Key Risk Area	Audits undertaken 2017/18	2015/16 Audit Opinion / Assurance	2016/17 Audit Opinion / Assurance	2017/18 Audit Opinion / Assurance	Overall Opinion from Previous 3 years work
Corporate Governance	No audit work undertaken		Review of compliance with new Standing Orders - Substantial		Substantial
Service / Business Planning, IRMP	Review of the arrangements in place for workforce Planning within the Service.	MFTP - Substantial		Human Resource Management - Substantial	Substantial
Financial Management	Financial Transactions Testing on Payroll and Accounts Payable	Charging and Income Collection - Substantial Financial Transactions Testing - Substantial	Financial Transactions Testing on Payroll and Accounts Payable - Substantial Capital programme - Substantial Pension Arrangements – Substantial Performance and Financial Management – Substantial	Financial Transaction Testing – Payroll and Accounts Payable - Substantial	Substantial
Risk Management	No audit work undertaken		Risk Management Arrangements - Substantial		Substantial
Procurement and Contract Management	Review of the arrangements in place for partnership working with Impeller and the Police.			Partnership Working Arrangements - Moderate	Moderate

Appendix 2

Key Risk Area	Audits undertaken 2017/18	2015/16 Audit Opinion / Assurance	2016/17 Audit Opinion / Assurance	2017/18 Audit Opinion / Assurance	Overall Opinion from Previous 3 years work
Human Resource Management	Review of the arrangements in place for workforce Planning within the Service.			Human Resource Management - Substantial	Substantial
Asset Management	No audit work undertaken		Capital Programme - Substantial		Substantial
ICT	Review of work undertaken for the implementation of General Data Protection Regulations	Review of Information Governance Arrangements - Substantial		General Data Protection Regulations - Substantial	Substantial
Fraud and Corruption	Financial Transactions Testing on Payroll and Accounts Payable. Review of the arrangements for the use of fuel at a sample of fire stations.	Financial Transactions Testing - Substantial	Payroll transaction testing – Substantial Financial Transaction Testing on Payroll and Accounts Payable - Substantial	Financial Transaction Testing – Payroll and Accounts Payable – Substantial Fuel - Moderate	Substantial
Information Governance	Review of work undertaken for the implementation of General Data Protection Regulations.	Review of Information Governance Arrangements - Substantial		General Data Protection Regulations - Substantial	Substantial
Business Continuity & Contingency Planning	No audit work undertaken	Review of response to strike action. Review of external assessment - Substantial			Substantial
Performance Management	No audit work undertaken		Performance and Financial Management - Substantial	Performance Management Arrangements (Deferred to 2018/19)	Substantial

Appendix 2

Key Risk Area	Audits undertaken 2017/18	2015/16 Audit Opinion / Assurance	2016/17 Audit Opinion / Assurance	2017/18 Audit Opinion / Assurance	Overall Opinion from Previous 3 years work
Payroll	Financial Transactions Testing on Payroll	Financial Transactions Testing - Substantial	Payroll transaction testing – Substantial Financial Transaction Testing on Payroll - Substantial	Transaction Testing – Payroll - Substantial	Substantial
Partnership Working	Review of the arrangements in place for partnership working with Impeller and the Police	Review of partnership working arrangements - Substantial		Partnership Working Arrangements - Moderate	Moderate
Project Management	Review of project management arrangements for a sample project.			Project Management Arrangements - Moderate	Moderate