

**Internal Audit - Overall Objectives, Key Performance Indicators (KPI's) and Targets for 2022/23**

| <b>Efficiency and Effectiveness</b>   |  |   |   |
|---|--|---|---|
| <b>Objectives</b>   | <b>KPI's</b>   | <b>Targets</b>  | <b>Actual Performance</b>   |
| 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) 85%  | 3) Ahead of target – 100%   |
| <b>Quality</b>  |  |   |   |
| <b>Objectives</b>   | <b>KPI's</b>   | <b>Targets</b>  | <b>Actual Performance</b>   |
| 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<br>90% for medium risk         | 2) Significant – on target – 100%<br><br>Medium – ahead of target 95% (excluding schools) |
| <b>Client Satisfaction</b>  |  |   |   |
| <b>Objectives</b>   | <b>KPI's</b>   | <b>Targets</b>  | <b>Actual Performance</b>   |
| 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) No recent surveys undertaken   |
|   | 3) Number of Complaints / Compliments  | 3) No target – actual numbers will be reported                  | 0 compliments<br>0 complaints   |

