

Key Performance Indicators Proposed

Appendix 1

| Goal | Objective | KPI | Target | Comments |
|---------------------------------------|--|--|--|--|
| EFFICIENCY (<i>Deliverables</i>) | 1. Audit reviews and reports completed | 1.1 % of audits delivered to agreed plan 1.2 % of unplanned work as a % of the total audit work and original plan 1.3 % of quarterly partnership review meetings SWAP representative attend 1.4 Quarterly reports and Annual Report issued to Audit Committee on time 1.5 Audit Committee satisfaction | 95% 5% 100% 100% 85% good or above | Meet business need and drive value from partnership Improved resource planning for next year's audit plan |
| | 2. Issues and postponed audits | 2.1 Number of follow up audit recommendations actioned 2.2 Effective escalation process in place: 2.2.1 High priority matters resolved within 15 days 2.2.2 Low priority matters resolved in 60 days 2.2.3 Matters referred to Head of SWAP as unresolved after 15/60 days 2.2.4 Matters referred to SWAP management board as unresolved by Head of SWAP 2.2.5 Matters referred to SWAP Board as unresolved 2.3 % customer (internal depts.) service satisfaction | 90% 95% 100% No > 5% 0% 0% 85% good or above | The target is less the first year to reflect the fact SWAP will take on recommendations. It is expected that the SWAP Audit Manager will lead an effective audit team and promote effective client relationships To review target on ongoing basis |

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| KPI NAME | EXAMPLE INPUT | OUTCOME KPI | TARGET | WHY |
|--------------------------------|---|---|---|--|
| QUALITY (Compliance) | 3. Compliance with SWAP Agreement and national guidance and legislation | 3.1 % of audits relied upon by external auditors 3.2 % Audit reports completed in timely manner to be defined as: 3.2.1 Audits commenced on planned start date 3.2.2 Draft issued within 5 days of target completion date 3.2.3 Final agreed report issued with 15 days 3.3 External audit fee reduction due to reliance on internal audit 3.4 Compliance with CIPFA Code of Practice standards | 100% 90% 95% 100% Council measure 100% | Full compliance expected or at SWAP risk To measure the timeliness of reporting |
| PEOPLE | 4. To maintain an effective and skilled audit team | 4.1 % of transferred staff (by individual) spent on Wiltshire Council audits 4.2 % of non transferred staff spent on Wiltshire Council audits 4.3 Sickness levels kept below national benchmark | 80% 20% 4 days | Support Councils vision of providing excellent service through healthy, skilled, trained and motivated staff |
| INNOVATION (customer focus) | 5. Innovation and best practice encouraged | 5.1 % of partner cross cutting audit recommendations implemented 5.2 Risk assessment reduced in DLT risk register | 75% Council measure | Council can target resources to drive internal improvements and compliance of top issues |
| COST (Risk) | 6. Service delivered to cost | 6.1 Audit fee to planned fee | 0% variation | Unless agreed by Audit Committee |

