Appendix B

Internal Audit Performance Indicators

| | Target | Actual | Variance |
|-----------------------------|--------|--------|----------|
| % of Audit Plan completed | 90% | 82% | -8% |
| (by audit) | | | |
| % of audit plan completed | 90% | 82% | -8% |
| (by planned audit days) | | | |
| % of managed audits | 100% | 82% | -18% |
| completed | | | |
| Audits completed within | 80% | 91% | +14% |
| budget | | | |
| Draft reports issued within | 90% | 96% | +6% |
| 15 days of completion of | | | |
| fieldwork | | | |
| Final reports issued with | 90% | 53% | -41% |
| 15 days of draft report | | | |
| % of recommendations | 90% | 95% | +5% |
| accepted | | | |
| Customer satisfaction | 90% | 100% | +11% |
| surveys rated good or | | | |
| excellent | | | |

| | Local Government Average | Actual | Variance |
|-------------------------------|-----------------------------|--------|----------|
| Cost per productive audit day | £271 | £289 | 7% |