

## Internal Audit Performance Measures

Performance Measures	Actual Performance 2014-15	Opinion	Performance in 2013-14 for comparison
At least 65% of staff time (excluding holidays, sickness etc.) to be spent on productive audit activity providing client services. (Target of 65 per cent)	74.6% of available audit resources spent on productive audit activity during 2014-15.	<b>Target achieved</b>	84.4% Target achieved
Delivery of the Annual Audit Plan. (Target of 95 per cent)	85% of the 2014-15 annual audit plan completed.	<b>Target not achieved</b>	97.6% Target achieved
Effectiveness of Internal Audit gaining commitment (1) based on the number of recommendations made against the number of recommendations accepted by Management. (Target of 90 per cent)	100% of all recommendations made during 2014-15 were accepted by Management.	<b>Target achieved</b>	99.1% Target achieved
Effectiveness of Internal Audit gaining commitment (2) based on the number of recommendations revisited in the period where Management have confirmed implementation. (Target of 90 per cent)	Management assurance of implementation was obtained for 100% of recommendations revisited in the period.	<b>Target achieved</b>	99.3% Target achieved
Client Satisfaction with Internal Audit (1) based on results of biannual client satisfaction consultation. (Target of above 2.5)	Responses to the April 2013 client survey returned a rating of the Internal Audit Service of 3.86 against a maximum rating of 4.0	<b>Target achieved</b>	3.86 rating Target achieved
Client Satisfaction with Internal Audit (2) based on post audit client satisfaction surveys. (Target of 80 per cent)	Responses received to post audit client surveys returned a 100% satisfaction rating.	<b>Target achieved</b>	100% Target achieved
Positive statement by the External Auditor regarding satisfaction with the work of Internal Audit.	In the Audit Plan for TMBC for the year ended 31 March 2015 Grant Thornton stated: <i>Overall we have concluded that the internal audit service continues to provide an independent and satisfactory service to the Council and that internal audit work contributes to an effective internal control environment.</i>	<b>Target achieved</b>	Target achieved