

**Proposed Internal Audit and Fraud Key Performance Indicators from 1<sup>st</sup> April 2019**

**Annex 3**

<b>KPI</b>	<b>Indicative Target*</b>
<b>Financial</b>	
Fraud savings/cost avoidance – amount in £	N/a
VfM opportunities identified – amount in £	N/a
<b>Customer</b>	
Client satisfaction surveys (Fraud) - % positive responses	90%
Client satisfaction surveys (Audit) - % positive responses	90%
<b>Internal Process and Quality</b>	
Outcome of annual self-assessment/EQA - Compliance with Public Sector Internal Audit Standards	95%
Outcome of periodic independent review of Fraud – Compliance with Legislation and CIPFA Good Practice Framework	Y/N or 95%?
Audit and Fraud Plan completion - % completion by financial year-end	90%
NFI Progress - % processed against target	90%
Time from end of fieldwork to Draft Report – % within 10 working days	85%
Time from referral to conclusion of investigation - % completed within 12 weeks	85%
<b>Learning and innovation</b>	
Days training received – no of days per staff member	5
Days training provided – no of days delivered against planned days	75%
Implementation of improvement actions from Quality Assessments - % completed in line with agreed implementation date	90%
<b>Organisational</b>	
% Recommendations implemented by original date	80%
% Recommendations implemented by agreed revised date	100%
% of open recommendations overdue	10%
Time from issue of Draft Report to completion of Action Plan – % within 10 working days	85%

\*Targets will be reviewed/confirmed once all systems of measurement are in place with any changes reported to Committee