

Audit and Fraud Performance Measures

Performance Measures	Actual Performance 2018-19	Opinion	Performance in 2017-18 for comparison
At least 80% of staff time (excluding holidays, sickness, etc.) to be spent on productive audit activity providing client services. (Target of 80 per cent)	91.3% of available audit resources spent on productive audit activity during 2018/19.	Target achieved	81.6% Target achieved
Delivery of the Annual Audit and Fraud Plan. (Target of 95 per cent)	91.3% of the 2018-19 annual audit plan completed.	Target not achieved	98% 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)	93% (59.5 of 64) of all recommendations made were accepted by Management.	Target achieved	93% 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 (or revised dates agreed) was obtained for 95% (20 of 21) of recommendations revisited in the period.	Target achieved	90% Target achieved
Client Satisfaction with Internal Audit based on post audit feedback. (Target of 80 per cent)	Responses* received post audit returned a 92% satisfaction rating.	Target achieved	100% Target achieved
Positive statement by the External Auditor regarding satisfaction with the work of Internal Audit.	Grant Thornton has confirmed that the arrangements for internal audit contribute to an effective internal control environment.	Target achieved	Target achieved

*Based on 9 completed questionnaires received at time of reporting