

Internal Audit Performance Measures

Performance Measures	Actual Performance 2013-14	Opinion	Performance in 2012-13 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)	84.4% of available audit resources spent on productive audit activity during 2013-14.	Target achieved	84.59% Target achieved
Delivery of the Annual Audit Plan. (Target of 95 per cent)	97.56% of the 2013-14 annual audit plan completed.	Target achieved	97.37% 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)	99.12% of all recommendations made during 2013-14 were accepted by Management.	Target achieved	97.67% 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 93.30% of recommendations revisited in the period.	Target achieved	100% 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	Target achieved	3.53 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 against a maximum rating of 100%.	Target achieved	98.08% 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 2014 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 at the Council. Our review of internal audit work to date has not identified any weaknesses which impact on our audit approach.</i>	Target achieved	Target achieved