

## Internal Audit Performance Measures

Performance Measures	Actual Performance to September 2014	2013-14 full year performance
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)	86.9% of available audit resources spent on productive audit activity during the first half of 2014-15.	84.4% Target achieved
Delivery of the Annual Audit Plan. (Target of 95 per cent)	42% of fieldwork on the 2014-15 annual audit plan completed during the first half of 2014-15 with a further 15% current.  (2013-14 half year report for comparison: 39% completed and 14% current)	97.56% 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 the first half of 2014-15 were accepted by Management.	99.12% 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 86% of recommendations revisited in the period.	93.3% 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	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 during the first half of 2014-15 returned a 100% satisfaction rating against a maximum rating of 100%.	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 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