

Appendix 3

Internal Audit Performance Indicators 2015/16

No.	IAS Ref	Performance Indicator	All Wales or Local	2013/14 Actual	2014/15 Actual	2015/16 Actual
L(IA) 1	1 1	Progress against original Audit Plan % of planned assignments completed:	Local	96.88%	100.00%	97.06%
		'High Risk' areas	Local	93.75%	90.90%	98.39%
		'Medium Risk' areas	All Wales	91.75%	92.55%	95.28%
		All Areas	All Wales	84	71	68
L(IA) 2	8	Percentage of directly rechargeable time actual vs planned	All Wales	102.20%	91.30%	84.80%
New	11 11	Staff costs per 1,000 population	All Wales	£2,116.90	£2,031.42	£2,028.29
		Population	All Wales	140108	140490	140992
New	12 12	Staffing costs per £m gross revenue expenditure & H.R.A.	All Wales	£678.29	£669.24	£687.36
		GRE and HRA	All Wales	437.269	426.447	416.042
L(IA) 3	9 9 10	Average cost (salaries and employers contributions only) for directly rechargeable day	All Wales	£216.69	£253.62	£221.47
		No.Audit of staff	All Wales	9	8	8
		Number of audit posts		7.8	7.8	7.3
		Number of staff leaving during financial year	New	1	1	0
L(IA) 4	10	% no. of staff leaving during financial year	All Wales	11.11%	12.50%	0.00%
L(IA) 4		Average all-inclusive cost (direct and support costs) for directly rechargeable day	Local	£222.02	£256.17	£223.52
L(IA) 5	2 2	Quality Assessment – audit assignments completed – clients satisfied with service (based on return of comprehensive survey forms – issued on production of final audit reports)	All Wales	100.00%	100.00%	99.35%
		Percentage of CSS's returned	All Wales	48.98%	28.00%	45.00%
L(IA) 7	4	Total actual time taken for each assignment measured against planned time (excluding special investigations and other ad-hoc work):-				
		Within planned time	All Wales	55.22%	62.50%	53.57%
		Within 2 days of planned time	Local	73.13%	79.17%	66.07%
		Within 3 to 5 days of planned time	Local	10.45%	8.33%	12.50%
		Over 5 days of planned time	Local	16.42%	12.50%	21.43%
		Average number of days spent per audit	New	11.2	14.3	11.3
L(IA) 8	7	Period between end of 'fieldwork' and issue of draft audit report for discussion with client (within 10 working days)	All Wales	84.51%	84.78%	77.55%
		Average no. of days from end of 'field work' and issue of draft report	All Wales	5.0	5.9	6.7
L(IA) 9		Period between issue of draft report for discussion with client and agreement of draft report with client (within 10 working days)	All Wales	85.92%	66.67%	75.00%
		Average number. of days	Com	5	9	9
L(IA) 10	6	Issue of final report after agreement of draft (within 2 working days). This higher target level was set in 2003/04.	Local	85.92%	84.44%	100.00%
		Average number of days	All Wales	1.4	1.1	0.7
L(IA) 11	3	Percentage of recommendations contained in audit reports –agreed – versus implemented within normal post audit review periods	Local	86.96%	99.18%	100.00%
		Percentage of recommendations Agreed	New	100.00%	97.67%	94.74%
New		Number of Special Investigations completed	New	7	13	11
		No of Audits	All Wales	84	71	68
		Number of Audits less Special Investigations	New	77	58	57