

Performance Indicators as at June 2013

| Efficiency | | Objective: To provide maximum assurance to inform the annual audit opinion | |
|--|--|---|------------------------------|
| KPI | Measure of Assessment | Target & (Frequency of Measurement) | Actual |
| Planned audits completed | % of planned assurance work from original approved plan complete to draft report stage | 90% Annually | 89% |
| Timeliness of Draft Reports | % of draft reports issued within 30 Calendar days of end of fieldwork/closure interview | 90% (Quarterly) | 94% - 13 days on average |
| Timeliness of Final Reports | % of final reports issued within 14 calendar days of receipt of management response | 95% (Quarterly) | 92% - 5 days on average |
| Quarterly Progress Reports | Quarterly progress reports issued to Corporate Directors within one month of end of period | 100% (Quarterly) | 100% |
| Terms of Reference | % of TOR's agreed with key contact in advance of fieldwork commencing | 95% (Quarterly) | 98% |
| Quality | | Objective: To ensure that the service is effective and adding value | |
| KPI | Measure of Assessment | Target & (Frequency of Measurement) | |
| Recommendations agreed | % of Recommendations made compared with recommendations accepted | 95% (Quarterly) | 97% (For year ended 30/6/13) |
| Post Audit Customer Satisfaction Survey Feedback | % of customers scoring audit service good or above (4 out of 5) where 1 is poor and 5 is very good | 100% (Quarterly) | 100% - Average score 4.68 |
| Customers providing feedback Response | % of Customer returning satisfaction returns | 70% (Quarterly) | 31% |
| Cost | | Objective: To ensure that the service is cost effective | |
| KPI | Measure of Assessment | Target & (Frequency of Measurement) | |
| Cost per chargeable audit day | CIPFA Benchmarking Club – Comparator Group (Unitary) | Lower than average (Annually) | Yes |