Governance, Risk and Best Value Committee

10.00am, Thursday 23 June 2016

Internal Audit Opinion and Annual Report for the Year Ended 31 March 2016

Executive summary

Item number	7.1
Report number	
Executive/routine	
Wards	

This report provides the Internal Audit Annual Report and Opinion based on Internal Audit activity undertaken for the financial year ended 31 March 2016.

This report details the scope of internal audit, the opinion for the year ended 31 March 2016 and a note on the role and limitations of internal audit. This report is prepared per the requirement set out in the Public Sector Internal Audit Standards (PSIAS).

Links

Coalition pledges	P30
Council outcomes	CO25
Single Outcome Agreement	All

·EDINBVRGH·
THE CITY OF EDINBURGH COUNCIL

Report

Internal Audit Opinion and Annual Report for the Year Ended 31 March 2016

Recommendations

1.1   It is recommended that the Committee note the internal audit opinion for the year ended 31 March 2016.

Background

2.1   The purpose of the Internal Audit function is to review and consider the City of Edinburgh Council's framework of governance, risk management and controls, and to make recommendations to management as to how any identified weaknesses might be addressed. Internal Audit also work with management to assist in the process of developing actions to rectify identified weaknesses. However, it is the responsibility of management to address and rectify the weaknesses identified and in doing so, improve the robustness of the framework of Governance, Risk Management and Control in place at the Council.

2.2   The Public Sector Internal Audit Standards (PSIAS) requires that the Chief Internal Auditor delivers an annual opinion to the Governance, Risk and Best Value Committee, that can be used to inform the organisation's Annual Governance Statement. The purpose of this report is to present our opinion on the overall adequacy and effectiveness of the City of Edinburgh Council's framework of governance, risk management and controls, as relevant to our internal audit work performed for the financial year 1 April 2015 to 31 March 2016.

2.3   Whilst this report is a key element of the framework designed to inform the Annual Governance Statement, there are also a number of other important sources to which the Governance, Risk and Best Value Committee should look to gain assurance. This report does not supplant the Governance, Risk and Best Value Committee's responsibility for forming their own view on governance, risk management and control.

Main report

Internal Audit Opinion

Opinion

3.1 Internal Audit considers the framework of Governance, Risk Management and Control to be generally adequate but with enhancements required.

3.2 Internal Audit have not identified any fundamental weaknesses in the framework of governance, risk management and control at the Council.

3.3 However, based on our work performed in the year, (set out below) and the management recommendations that remain outstanding at the date of this report, Internal Audit considers that there are weaknesses in the framework of governance, risk management and controls. There were also instances during the year of non-compliance with existing controls. If not addressed, these weaknesses and instances of non-compliance may put the achievement of organisational objectives at risk. We consider that improvements are therefore required to address the matters identified, which will enhance the adequacy and effectiveness of governance, risk management and control.

3.4 This opinion is subject to the inherent limitations of internal audit (covering both the controls environment and the assurance over controls) as set out in Appendix 1. The nature and types of opinion considered by Internal Audit are set out in appendix 2.

Basis of opinion

3.5 Our opinion is based solely on our assessment of whether the governance, risk management and controls in place support the achievement of the Council's objectives.

3.6 The 2013 Audit Scotland report 'The Audit of Best Value and Community Planning' for The City of Edinburgh Council noted a number of weaknesses within the governance, risk management and control structure at the Council. This was accepted by Management who have focussed on the issues raised and sought to drive improvement. The improvements made to date were recognised in the 'Follow Up' reports issued by Audit Scotland in December 2014 and February 2016 and management recognise that further improvements continue to be required.

3.7 We have set out in Appendix 2 the 42 Internal Audit reports that have been issued in connection with the 2014/15 (5 reports carried forward) and 2015/16 Internal Audit programmes and which inform the 2015/16 opinion. Appendix 3 identifies 6 2015/16 programme reviews approaching completion. We have also considered the effect of any changes in the Council's systems and objectives as well as the level of resources available to Internal Audit.

3.8 We identified a total of 121 recommendations within the 43 reports issued in 2015/16. This is broadly consistent with 2014/15 despite the audit plan tackling more challenging areas in 2015/16 and these have been summarised below:

Service Area	Number of Reviews Completed	Number of findings			
		Critical	High	Medium	Low
Council Wide	3	-	2	5	2
City Strategy & Economy	1	-	-	1	3
Communities & Families	7	-	1	11	8
Health & Social Care	5	-	5	8	3
Place	3	-	2	8	3
Resources	16	-	3	28	15
Strategy & Insight	4	-	2	5	
Joint Boards	2	-	-	4	2
Other	2	-	-	-	
Total 15/16	**43**	**-**	**15**	**70**	**36**
Total 14/15	*39*		*13*	*66*	*64*

3.9 For all completed internal audit reviews, finalised action plans have been agreed with management for recommendations made. The Council is on a journey of improvement with regard to the governance, risk management and internal control framework of the Council and the completion of the recommendations identified by Internal Audit will assist with these improvements.

3.10 The total number of recommendations that are unresolved is set out below:

Service Area	Number of findings			
	Critical	High	Medium	Low
City Strategy & Economy	-	-	-	-
Communities & Families	-	1	3	6
Health & Social Care	-	1	5	1
ICT		2	7	1
Place	-	7	14	15
Resources	-	1	12	4
Strategy & Insight	-	1	2	-
Joint Boards	-	-	5	3
Total 15/16	**-**	**13**	**48**	**30**

Governance, Risk and Best Value Committee – 23 June 2016

Total 14/15	-	16	49	55

Of these, there are 2 High and 15 Medium recommendations that currently remain open beyond an agreed 31 March 2016 or earlier closure date.

Service Area	Number of findings		
	Critical	High	Medium
City Strategy & Economy	-	-	-
Communities & Families	-	-	1
Health & Social Care	-	1	3
ICT		1	6
Place		-	1
Resources	-	-	5
Joint Boards	-	-	-
Total 15/16	-	2	15
Total 14/15	-	3	10

Tracking recommendations is this manner is relatively new and only commenced in December 2014. Since that date we have tracked overdue recommendations on a quarterly basis and the results for the last 12 months are set out in the table below:

Grading	Over due at 31 March 2015	Over due at 30 June 2015	Over due at 30 Sept 2015	Over due at 31 Dec 2015	Over due at 31 March 2016
High	3	3	5	4	2
Medium	10	12	14	18	15
Total	*13*	*15*	*19*	*22*	*17*

Further details of these overdue recommendations are contained within 'Internal Audit follow-up arrangements: status report from 1 January 2016 to 31 March 2016.

Comparison to prior year

3.11 We believe that the strength of the Governance Risk and Control environment at the Council has been broadly stable year on year and this is reflected in the generally consistent number of 'high' and 'medium' recommendations identified in 2014/15 and 2015/16. However, we note the deterioration over the year in the number of overdue actions shown above. We would encourage all those involved in Governance at the Council to assist in addressing and resolving these open items and reversing this trend.

3.12 While we consider that the strength of the framework of Governance, Risk Management and Control in place at the Council is in the 'Generally adequate but with some enhancements required' category (See Appendix 2), we continue

to consider that it is towards the lower end of this category. We consider that the Council should endeavour to improve its Governance Risk and Control environment and move towards a stronger position.

Conformance with Public Sector Internal Audit Standards

3.13 The PSIAS require us to report annually on conformance. Adoption of the PSIAS is mandatory for UK public sector organisations and they provide a coherent and consistent internal audit framework for the whole of the public sector.

3.14 The Chartered Institute of Public Finance and Accountancy (CIPFA) has prepared a Local Government Application Note and a Checklist for Assessing Conformance with the PSIAS in order to allow internal audit teams to evaluate the effectiveness of Internal Audit's performance. The Checklist, which contains 334 best practice questions, was completed in Q4 2015 as part of the Internal Audit team's quality programme.

3.15 The review identified two substantive areas of non-compliance with the PSIAS;

Area of Non-compliance	Explanation
The Internal Audit team had not evaluated the Risk function and Risk Management processes within the Council.	The structure that the Council traditionally delivered Risk & Internal Audit Services resulted in the Internal Audit function not being sufficiently independent to evaluate the Risk function. During 2015/16, the Internal Audit function has moved towards greater autonomy as part of the transformation process and we now consider that we have reached a position where we are sufficiently independent to conduct a review of the Risk function. As a result our internal audit plan for 2015/16 includes for the first time, a review of the activities & operation of the Risk function and the outcome of this will be reported to this Committee in the normal manner.
The Internal Audit team were not aware of any written terms with the Joint Boards & the Edinburgh Military Tattoo covering objectives, scope, responsibilities, distribution of results and access to records	The Council provides (& recharges) support services to each of these organisations, of which Internal Audit is one. The position in connection with Service Level Agreements (SLAs) with these organisations is unclear and the Internal Audit team are currently trying to establish the position for each of these organisations and whether any

	documented SLAs contain sufficient detail in connection with Internal Audit Standards for the PSISAs to be met. The requirement for an SLA will also be relevant in connection with the work that Internal Audit expects to perform for the Edinburgh Integration Joint Board for Health & Social Care (EIJB) in 2016/17. An SLA that covers all services supplied by the Council to the EIJB is currently under consideration by the Council's legal team.

Internal Audit Self-Assessment

Quality Assurance and Improvement Programme

3.16 The PSIAS require an ongoing quality assurance and improvement programme (QAIP) that covers all aspects of the internal audit activity, and that the results of this programme are included in the Internal Audit annual report. The QAIP must include both annual internal assessments and external assessments at least every 5 years.

3.17 Internal Assessments must include ongoing monitoring of the performance of the internal audit activity and periodic self-assessments. Ongoing monitoring is an integral part of the day-to-day supervision, review and measurement of the internal audit activity, and is incorporated in the routine policies and practices used to manage the internal audit activity. All work is reviewed by qualified staff prior to being issued to ensure it is of sufficient quality and complies with the methodology set out in the Internal Audit Manual.

3.18 The requirement for the periodic self-assessment is met by:

- An annual self review of compliance with the PSIAS via reviewing our conformance with the CIPFA Local Government Application Note and Checklist;
- Analysis of Internal Audit KPI trends;
- Analysis of feedback received from clients on completed reviews to identify any trends emerging; and
- The completion of quality reviews checklists on a sample of reviews to ensure that they comply with the Audit Manual. These reviews will be undertaken by a team member independent of the reviews.

3.19 External assessments must be performed every 5 years with the current long-stop date being 31 March 2018. It is currently envisaged that we will take part in the External Quality Assessment (EQA) process of peer reviews that has being facilitated by the Scottish Local Authorities Chief Internal Auditors Group.

3.20 Our initial external assessment under this process is provisionally timetabled for the final quarter of 2016/17. The scope this assessment will be agreed with the Convenor Governance, Risk and Best Value Committee and the external assessor prior to work commencing.

Key performance indicators and client feedback scores

3.21 We reported our KPI results and client feedback scores for the first 6 months of the year (H1) to you in our Quarterly Update in December 2015. The results for the second 6 months of the year (H2) are set out below with H1 as a comparator.

	H2 2015/16	H1 2015/16
Staffing		
Chief Internal Auditor and Principal Audit Managers to be professionally qualified	🟩	🟩
Internal Audit training events to be held during the year	🟩	🟩
Operational		
Audits outlined in the annual plan to be completed in the year initially planned	🟧	🟩
Terms of Reference (ToRs) to be agreed for each audit before substantive field work commences	🟩	🟩
Exit meetings to be held at the end of the fieldwork	🟩	🟩
Draft reports issued to management for comment within 2 weeks of the exit meeting	🟧	🟧
Management comments received within 2 weeks of draft report being issued	🟥	🟥
Recommendations agreed with management prior to issue of the final report	🟩	🟩
Final report issued within 1 week of final management comments being received	🟩	🟥
Reporting		
Status of recommendations to be tracked, with overdue high and medium grade recommendations being reported	🟩	🟩

to the GRBV	■■
Wider Relationships	
Average client satisfaction score for quality	■■
Average client satisfaction score for efficiency	■■
Average client satisfaction score for timing	■■

We have included within Appendix 4 greater detail on the H2 Half Year KPI results for 2015/16.

3.22 The 'red' KPI indicator highlights that we continue to find it difficult to get agreed management responses to our findings and close out audits within our targeted timelines. We frequently experience delays in receiving management responses from auditees and it is not uncommon for initial management responses to be of insufficient quality and require additional input from the internal audit team. This impacts the efficiency of the closure process but has no impact on the quality of the work performed and the conclusions reached in the internal audit reports issued.

3.23 The remaining indicators are tracking either broadly in line with or above our expectations.

Internal Quality Reviews

3.24 As part of the revisions to the QAIP that we have introduced this year, we conducted internal reviews on a sample of 8 files completed though out the year. These files covered work performed by a number of different Auditors, both Principal Audit Managers and outsourced (PwC) work.

3.25 The work documented for each file was assessed against 12 different attributes which covered audit methodology and project management requirements contained within our Internal Audit Manual. The evidence threshold for each question was deliberately set at a high standard with a '*If it's not documented on the file, it didn't happen*' approach adopted, even if other supporting evidence was available.

The results of this exercise are set out below:

Planning attributes		
1	Is an understanding of the function's activities, set up, and their key objectives and risks demonstrated through scoping meeting minutes and planning documentation?	7/8 files were compliant.
2	Were the terms of reference reviewed by the	6/8 files were compliant.

	Chief Internal Auditor before it was issued to the key contacts?	
3	Was the Planning Risk Control Matrix reviewed by the Principal Audit Manager before controls testing began?	7/8 files were compliant.
Fieldwork attributes		
4	Was a walkthrough of the process completed? If not, is there evidence that this was discussed and agreed with the Principal Audit Manager?	8/8 files were compliant.
5	Have the key controls been identified?	8/8 files were compliant.
6	Were the sample sizes set out in the Internal Audit Manual used to test controls?	8/8 files were compliant.
7	Have all the objectives agreed in the Terms of Reference been addressed?	8/8 files were compliant.
Reporting attributes		
8	Was fieldwork reviewed by the Principal Audit Manager before the draft report was issued?	5/8 files were compliant.
9	Was the draft report reviewed by the Principal Audit Manager and the Chief Internal Auditor before the draft report was issued?	8/8 files were compliant.
10	Is there evidence of discussions with the appropriate level of management to confirm the factual accuracy of findings and agree management actions?	8/8 files were compliant.
11	Has the final report (including management actions) been approved by the Chief Internal Auditor before issue?	8/8 files were compliant.
Overall view		
12	Are working papers sufficiently complete and detailed to enable another experienced internal auditor with no previous connection with the audit to ascertain what work was	8/8 files were compliant.

	performed, to re-perform it if necessary and to support the conclusions reached?	

3.26   The results acted as a reminder of the necessity to maintain the core project management disciplines with both 'red' rated criteria being project management related. In reality, given our style of work, it is likely that these two criteria were met in practise, but the lack of documentary evidence in a number of files to evidence this has resulted in the 'red' status. These criteria which both related to the timely documentation of review procedures, have no impact on the overall audit quality of any audits as appropriate reviews were undertaken before the audits were finalised and released. They have been included within our quality review criteria as timely review can often increase audit efficiency.

3.27   This process also identified a weakness in our planning methodology surrounding the documentation of understanding our 'client' and as a consequence, we devised and adopted a new planning template to address this matter.

3.28   We will continue to perform internal reviews going forward and I would anticipate that additional learning points will emerge from future reviews.

Measures of success

4.1   Effective governance, risk management and internal control within the City of Edinburgh Council.

Financial impact

5.1   No direct financial impact.

Risk, policy, compliance and governance impact

6.1   No direct impact.

Equalities impact

7.1   No direct impact.

Sustainability impact

8.1   No direct impact.

Consultation and engagement

9.1   None.

Background reading/external references

10.1   [Public Sector Internal Audit Standards – Applying the IIA International Standards to the UK Public Sector](#)

Magnus Aitken

Chief Internal Auditor

E-mail: magnus.aitken@edinburgh.gov.uk | Tel: 0131 469 3143

Mark Hoskyns-Abrahall

PricewaterhouseCoopers LLP

Links

Coalition pledges	P30
Council outcomes	CO25
Single Outcome Agreement	All
Appendices	Appendix 1 – Limitations and responsibilities of internal audit
	Appendix 2 – Opinion types
	Appendix 3 – Internal Audit Reports Supporting 2015/16 Opinion
	Appendix 4 – Reviews Nearing Completion from the 2015/16 audit plan
	Appendix 5 – Internal Audit KPIs for H2 2015/16

Appendix 1

Limitations and responsibilities of internal audit and management responsibilities

Limitations and responsibilities of internal audit
The opinion is based solely on the internal audit work performed for the financial year 1 April 2015 to 31 March 2016. The work addressed the Terms of Reference agreed for each individual internal audit assignment as set out in the individual assignment reports. However, where other matters have come to the attention of Internal Audit which is considered relevant, they have been taken into account when forming the opinion.

There might be additional weaknesses in the system of internal control that were not identified because they did not form part of the programme of work, were excluded from the scope of individual internal audit assignments or were not brought to Internal Audit's attention. As a consequence Management and the Committee should be aware that the opinion may have differed if the programme of work or scope for individual reviews was extended or other relevant matters were brought to Internal Audit's attention.

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Future periods
The assessment of controls relating to the Council is for the year ended 31 March 2016. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that:

• the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or
• the degree of compliance with policies and procedures may deteriorate.

Responsibilities of Management and Internal Audit
It is Management's responsibility to develop and maintain sound systems of risk management, internal control and governance and for the prevention and detection of irregularities and fraud. Internal audit work should not be seen as a substitute for Management's responsibilities for the design and operation of these systems.

Internal Audit endeavour to plan its work so that it has a reasonable expectation of detecting significant control weaknesses and, if detected, it carries out additional work directed towards identification of consequent fraud or other irregularities. However, internal audit procedures alone, even when carried out with due professional care, do

not guarantee that fraud will be detected, and examinations by internal auditors should not be relied upon to disclose all fraud, defalcations or other irregularities which may exist.

Opinion types

The PSIAS require the provision of an opinion but do not provide any methodology surrounding the nature of that opinion. We have adopted the approach set out below in order to form an opinion for the Council.

We consider that there are 4 possible opinion types that could apply to the Council. These are set out in the table below:

1 Adequate	2 'Generally adequate but with enhancements required'
An adequate and appropriate framework of Governance, Risk management and Control is in place enabling the risks to achieving organisation objectives to be managed	*Areas of weakness and non-compliance in the framework of Governance, Risk management and Control that that may put the achievement of organisational objectives at risk*
3 'Significant enhancements required'	4 Inadequate
Significant areas of weakness and non-compliance in the framework of Governance, Risk management & Control that puts the achievement of organisational objectives at risk	*The framework of Governance, Risk management & Control is inadequate with a substantial risk of system failure resulting in the likely failure to achieve organisational objectives.*

Judgement is required to be exercised in determining the appropriate opinion to be given and it should be noted that in giving any opinion, assurance can never be absolute.

Appendix 3

Internal Audit Reports Supporting 2015/16 Internal Audit Opinion

Title of Review	High Risk Findings	Medium Risk Findings	Low risk Findings	Comments
Council Wide				
Management of Devolved Neighbourhood Environmental Programme & Community Grant Funding CW1503	2	2	-	
Procurement Arrangements – CW1501	-	2	2	
Implementation of 2016/17 Savings - CW15015	-	1	-	
City Strategy and Economy				
Sustainable Energy Action Plan – ED 1501	-	1	3	
Communities and Families				
Schools IT Systems – CF1513	1	3	1	
Access Control for SEEMis – CF1406	-	4	-	
Resilience Planning (Communities & Families) – CF1519	-	2	2	
Additional Support for Learning – CF1521	-	1	2	

Title of Review	High Risk Findings	Medium Risk Findings	Low risk Findings	Comments
PVG Checks and References – CF1501	-	1	1	
Implementation of the Children and Young People's Act – CF1514	-	-	2	
Schools Assurance Pilot Framework- Thematic Response – CF1520	N/A	N/A	N/A	Thematic findings from 15 School visits.
Health and Social Care				
Personalisation and SDS – Stage 3 [SDS Option 2] – HSC 1402	2	2	-	
Integrated Health and Social Care – HSC 1501	2	1	1	
Swift Access Controls - HSC 1502	1	3	1	
Swift Data Quality – HSC 1405	-	2	1	
Health and Social Care - Service Matching Unit – Desktop review	N/A	N/A	N/A	
Place				
Contract Management – Roads – SFC 1505	2	4	-	
Planning Controls and the LDP - SFC 1502	-	4	2	
Management of Development Funding – SFC1501	-	-	1	
Resources				

Title of Review	High Risk Findings	Medium Risk Findings	Low risk Findings	Comments
Welfare Reform – CG1412	1	3	-	
Continuous Testing - One Time Payments – CG1503	1	3	-	
Review of Management Information Quality within CAFM – SFC 1513	1	2		
Edinburgh Shared Repairs Service – Emergency Repairs – SFC1507B	-	4	3	1 Advisory comment.
Occupational Health/Sickness Absence – CG1415	-	3	2	
Review of Carbon Reduction Commitment Scheme Compliance – CG1501	-	3	1	
LPF – Immediate Payments – CG1504	-	2	3	
LPF Pension Compliance – CG1509	-	2	2	
Anti-Fraud Arrangements – CG1507	-	2	1	
Property Disposals – SFC1503	-	2	1	
Use of demographics in the Budgeting Processes – CG1502	-	2	1	
Workforce Controls (Acting Up and Secondments) – CG1506	-	-	1	
Continuous Testing – Payroll – CG1512	-	-	-	
LPF – Externally Managed Investments – CG1510	-	-	-	

Title of Review	High Risk Findings	Medium Risk Findings	Low risk Findings	Comments
Review of Health and Safety Management System with a focus on Asbestos, Driving and Hand Arm Vibration Working Groups	N/A	N/A	N/A	
Review Recommend – Edinburgh Shared Repairs Services – SFC1507A	N/A	N/A	N/A	
Strategy and Insight				
Governance Arrangements – Arms Length Companies – CW1502	1	3	-	
Retention of Corporate Knowledge – CG1515	1	2	-	
Business Continuity Management – CW 1504	-	-	-	
Freedom of Information Requests – CG1508	-	-	-	
Joint Boards				
LBCJA – Information Governance – JB1504	-	3	1	
LVJB Annual Internal Audit Work – JB1501	-	1	1	
Other				
Parliament Hall Investigation	N/A	N/A	N/A	
CWSS Grant claim	N/A	N/A	N/A	
TOTAL (43 reports)	**15**	**70**	**36**	

Appendix 4

Reviews Nearing Completion

The following table shows the Internal Audit reviews from the 2015/16 Internal Audit plan that are nearing completion at the time of preparing this report.

Service Area	Title / Description
Council Wide	Continuous Testing – Disturbance payments
Health and Social care	Integration of Health and Social Care – Budgeting Process
Health and Social Care	Care Sector Capacity
Heath and Social Care	Personalisation SDS Option 3
Joint Boards	SEStran – Annual Internal Audit Work
Resources	Information Governance

Internal Audit -KPIs for H2 2015/16

KPI	Target Level	Current status	Comments
Staffing			
Chief Internal Auditor & Principal Audit Managers to be professionally qualified	100%	100%	
Internal Audit training events to be held during the year	2	4	A full day soft skills training event for the entire team was held in September 2015. Subsequent to this 3 learning seminars with external presenters were held. In additional to this, we held a number of ad-hoc internal training sessions.
Operational			
Audits outlined in the annual plan to be completed in the year initially planned	90%	88%	Excluding Continuous Testing and the Schools Assurance project, the 2015/16 Audit plan contained 38 identified audits. 30 of which have been completed as planned during the year, 4 are in the completion phase with Internal Audit awaiting comments from Management and 4 were not undertaken due to events rendering them obsolete before they could commence. In addition there were 7 unplanned audits/reviews completed during the year. There were no planned audits which remained relevant that were not commenced.
Terms of Reference (ToRs) to be agreed for each audit before substantive field work commences	100%	100%	
Exit meetings to be held at the end of the fieldwork	100%	100%	
Draft reports issued to management for comment within 2 weeks of the exit meeting	90%	83%	We find more complex or controversial reports harder to turn round within the targeted timescale due to audit findings receiving a greater degree of challenge at the exit meeting stage.
Management comments received within 2 weeks of draft report being issued	90%	46%	We continue to experience difficulties in obtaining management comments within the targeted timescales. Management responses are often late and frequently are of insufficient quality and require additional input from the Internal Audit team as a consequence.
Recommendations agreed with management prior to issue of the final report	100%	100%	
Final report issued within 1 week of final management comments being received	80%	96%	

Reporting			
Status of recommendations to be tracked, with overdue high and medium grade recommendations being reported to the GRBV	100%	100%	
Wider Relationships			
Average client satisfaction score for quality	3.5	4.9	Our client satisfaction survey works on a 1-5 scoring system (5 being
Average client satisfaction score for efficiency	3.5	4.8	highest)
Average client satisfaction score for timing	3.5	4.7	

NB: The KPI results exclude Continuous Testing & the Schools Assurance programme (other than the Wider Relationships section which includes Continuous Testing reports) as a consequence of their differing natures to core internal audit reports. These items follow different pathways that do not map to these KPIs.