Appendix B

PROPOSED PERFORMANCE INDICATORS

Table 1 PERFORMANCE INDICATORS				
Ref	Indicator	Aspect of Performance Measured	Calculation	
IA1	Chargeable Days	Efficient management of available audit time	Chargeable Time/Manageable Time (expressed as a percentage) Chargeable = Audits, Consultancy, Advice & Assistance, support for Audit & Risk Committee Manageable = Total Contracted Time less holidays, sickness and professional training.	
IA2	Audits within Budget	Efficient management of individual assignments	Percentage of audits completed (final report issued) where time booked to the audit is equal to or less than the agreed budget.	
IA3	Audits on Time	Effectiveness – meeting the requirement for timely reporting lo clients	Percentage of audits completed (final report issued) where report is issued on or before agreed target date.	
IA4	Customer Satisfaction	Effectiveness – meeting client needs/expectations	Average rating on Customer Satisfaction Questionnaires (CSQs) issued at the completion of assignments and at year-end. Response range is 1 (Poor) to 4 (Very Good)	
IA5	Recommendations Implemented	Effectiveness – control environment enhanced by implementing agreed recommendations.	Recommendations implemented in year/ Total of recommendations agreed in the year + recommendations carried forward (expressed as a percentage) Note that reporting "in year " will continue to focus on the numbers of outstanding and overdue recommendations.	
IA6	Delivery of Planned Work	Effectiveness – providing the range of assurance commissioned.	Assignments completed/ total assignments in Annual Plan (subject to any changes in-year agreed by A&R Committee) (expressed as a percentage)	

Table 2 PERFORMANCE TARGETS 2013/14				
Ref	Indicator	Target	Current Performance	
IA1	Chargeable Days	90%	95% @ week 8	
IA2	Audits within Budget	90%	No data available	
IA3	Audits on Time	90%	No data available	
IA4	Customer Satisfaction	3.6	3.0 (year-end data used as a base line)	
IA5	Recommendations Implemented	90%	At 31 st May 24 recommendations were outstanding of which 11 were overdue Of the 11 overdue indicators: Six relate to the 2012/13 Cemetery Audit. The responsible manager has provided evidence on implementation which is being reviewed. The remainder relate to the 2011/12 Benefits Audit	
IA6	Delivery of Planned Work	100%	N/A year end indicator	