

## Appendix 2

### Internal Audit Work 2017-18 (as at 06 November 2017)

This appendix complements the summary outcome of final reports as presented above.

#### Progress against the plan – Summary

No of Reviews	Fieldwork	Draft Report	Final Report	Completed
76	19	16	3	-
	25%	21%	4%	-

#### Progress against the plan – Detail

No	Department	Main Audit Review	Status *	Assurance ***	Recommendations Made**				Recommendations Agreed**			
					R	A	G	Total	R	A	G	Total
1	CORPORATE	EMERGENCY PLANNING	Fieldwork									
2	CORPORATE	RISK MANAGEMENT										
3	CORPORATE	USE OF WAIVERS	Draft Report									
4	CORPORATE	IR 35 - USE CONSULTANTS AND SPECIALIST (OFF PAYROLL ENGAGEMENT)	Draft Report									
5	CORPORATE	EVALUATION OF SUB £100K TENDERS	Draft Report									
6	CORPORATE	PROCUREMENT CONSULTATION WITH STAKEHOLDERS	Draft Report									
7	CORPORATE	INCOME COLLECTION AND BANKING	Fieldwork									
8	CORPORATE	EXPENSES - PROCUREMENT CARDS - PETTY CASH	Draft Report									
9	CORPORATE	CORPORATE-WIDE REVIEW OF BUSINESS TRAVEL	Final Report	Amber	0	8	0	8	0	8	0	8
10	CORPORATE	CORPORATE FOLLOW-UP EXERCISES	2 <sup>nd</sup> Quarter Completed	n/a	-	-	-	-	-	-	-	-





[illegible]

\* Status definitions \_ Fieldwork + Formal TOR Issued. Draft = Formal draft report issued. Final = Review complete and final report issued

\*\* Only completed once final report has been issued.

### Performance Indicators

Performance Measures	Target	Actual
1 Completion of audit plan	95% of planned audits completed to draft report stage by end of plan review period (31 March 2017)	25%
2 Timely production of draft report	Average time taken to issue draft reports within 28 days of end of fieldwork i.e. exit meeting date.	20 days
3 Timely response to draft report	Average time taken to obtain a full management response within 28 days of the draft report being issued.	27 days
4 Timely issue of final report	Average time taken to finalise the review within 7 working days on full response from management	6 days
5 Customer satisfaction	Through key question on post audit surveys – target 90%	100%
6 Percentage (%) of audit section staff with relevant professional qualification	Target 75%	78%