Leeds
CITY COUNCIL

Internal Audit Update Report
1st April 2014 to
31st July 2014

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Section 1

INTRODUCTION

1.1   *The Reporting Process*

1.1.1   This update report provides stakeholders, including the Corporate Governance & Audit Committee, with a summary of internal audit activity for the period 1st April to 31st July 2014.

1.2   *Background*

1.2.1   The changing public sector environment continues to necessitate an ongoing re-evaluation of the type and level of coverage required to give stakeholders the appropriate level of assurance on the control environment of the Council.

1.3   *Progress against the 2014/15 Operational Plan – High Level*

1.3.1   The following table shows the progress against the operational plan for the period 1st April to 31st July 2014.

1.3.2   Achievement against the Total Audit Days element of the audit plan is currently at 34%. At this point in the year, the expected level of achievement would be 33%. However, less days than anticipated at this point have been spent on external work. Overall resources during 2014/15 to date have been less than was anticipated when the audit plan was completed, due to factors such as staff absence. Internal Audit will continue to actively manage resources to direct these towards the areas of highest risk to ensure that there is not a negative impact on the ability of the Section to provide the coverage necessary to support the Head of Internal Audit opinion on the authority's control environment.

Assurance Block	Total Days per Audit Plan 2014/15	Days spent at 31st July 2014	% completion at July 2014
Financial Resource Risks			
Spending Money Wisely	680	264	39%
Anti-Fraud and Corruption	694	241	35%
Key Financial Systems	755	118	16%
Grants and Other Head of Audit Assurances	89	27	30%
Compliance	257	168	65%
Procurement	322	147	46%
Risk Based Audits	300	109	36%
ICT	230	99	43%

Assurance Block	Total Days per Audit Plan 2014/15	Days spent at 31st July 2014	% completion at July 2014
Total Financial Resource Risks	**3,327**	**1173**	**35%**
Other Risks			
Compliance	38	39	102%
Public Sector Internal Audit Standards Compliance	60	17	28%
Total Other Risks	**98**	**56**	**57%**
Continuing Development			
Professional Liaison	18	1	0%
Training and CPD	100	48	48%
Quality Assurance and Improvement Program	20	0	0%
Total Continuing Development	**138**	**49**	**36%**
Contingency			
General Contingency	365	71	19%
Total Contingency	**365**	**71**	**19%**
Total Audit Days	**3,928**	**1349**	**34%**

In addition, the audit plan also included days for the following:

Assurance Block	Total Days per Audit Plan 2014/15	Days spent at 31st July 2014	% completion at July 2014
External Contracts (including Housing Leeds)	422	119	28%
Secondments	366	264	72%
Total Days	**788**	**383**	**49%**

1.4 *How Internal Control is reviewed*

1.4.1 The Head of Internal Audit[1] must provide an annual internal audit opinion based on an objective assessment of the framework of governance, risk management and control. This includes an evaluation of the adequacy and effectiveness of controls in responding to risks within the organisation's governance, operations and information systems.

1.4.2 The Public Sector Internal Audit Standards define control as "any action taken by management, the board and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved". In practice, the main types of controls which may be present are:

- Segregation of duties

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[1] The Head of Internal Audit within LCC is the '*Chief Audit Executive' as* defined in the Public Sector Internal Audit Standards.

- Organisational
- Authorisation and approval
- Physical
- Supervision
- Personnel
- Arithmetical and accounting
- Management

1.4.3 There are three elements to each internal audit review. Firstly, the control environment is reviewed by identifying the objectives of the system and then assessing the controls in place mitigating the risk of those objectives not being achieved. Completion of this work enables internal audit to give an assurance on the control environment.

1.4.4 However, controls are not always complied with which in itself will increase risk, so the second part of an audit is to ascertain the extent to which the controls are being complied with in practice. This element of the review enables internal audit to give an opinion on the extent to which the control environment, designed to mitigate risk, is being complied with.

1.4.5 Finally, where there are significant control environment weaknesses or where the controls are not being complied with and only limited assurance can be given, internal audit undertakes further substantive testing to ascertain the impact of these control weaknesses.

1.4.6 To ensure consistency in audit reporting, the following definitions of audit assurance are used for all systems and governance audits completed:

Control Environment Assurance		
Level		Definitions
1	SUBSTANTIAL ASSURANCE	There are minimal control weaknesses that present very low risk to the control environment.
2	GOOD ASSURANCE	There are minor control weaknesses that present low risk to the control environment.
3	ACCEPTABLE ASSURANCE	There are some control weaknesses that present a medium risk to the control environment.
4	LIMITED ASSURANCE	There are significant control weaknesses that present a high risk to the control environment
5	NO ASSURANCE	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment.

Compliance Assurance		
Level		Definitions
1	SUBSTANTIAL ASSURANCE	The control environment has substantially operated as intended although some minor errors have been detected.

Compliance Assurance		
Level		Definitions
2	GOOD ASSURANCE	The control environment has largely operated as intended although some errors have been detected.
3	ACCEPTABLE ASSURANCE	The control environment has mainly operated as intended although errors have been detected.
4	LIMITED ASSURANCE	The control environment has not operated as intended. Significant errors have been detected.
5	NO ASSURANCE	The control environment has fundamentally broken down and is open to significant error or abuse.

1.4.7   Organisational impact will be reported as either major, moderate or minor. All reports with major organisational impacts will be reported to CLT along with the appropriate directorate's agreed action plan.

Organisational Impact		
Level		Definitions
1	MAJOR	The weaknesses identified during the review have left the council open to significant risk. If the risk materialises it would have a major impact upon the organisation as a whole.
2	MODERATE	The weaknesses identified during the review have left the council open to medium risk. If the risk materialises it would have a moderate impact upon the organisation as a whole.
3	MINOR	The weaknesses identified during the review have left the council open to low risk. This could have a minor impact on the organisation as a whole.

1.4.8   Specifically for the compliance reviews undertaken, the following definitions have been used to assess the level of compliance in each individual area reviewed:

Opinion for Compliance Audits – Levels of Compliance		
Level		Definitions
1	HIGH	There was significant compliance with agreed policy and/or procedure with only minor errors identified.
2	MEDIUM	There was general compliance with the agreed policy and/or procedure. Although errors have been identified these are not considered to be material.
3	LOW	There was limited compliance with agreed policy and/or procedure. The errors identified are placing system objectives at risk.

1.5 *Progress against the 2014/15 Operational Plan – Individual Reviews*

1.5.1 The individual reports, and the opinions given within those reports, are detailed in the following table. Not all audit reviews will have an opinion in each of the boxes as this is dependant on the type of review undertaken. The following table includes reports issued between 1ˢᵗ June and 17th August 2014. Reports issued between 1ˢᵗ April and 31ˢᵗ May 2014 were included in the Internal Audit Annual Report for 2013/14 submitted to the Corporate Governance and Audit Committee on the 11ᵗʰ July 2014.

Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment Assurance	Compliance Assurance	Organisational Impact		
Key Financial Systems					
Income Management System Year End Reconciliation	Substantial	Substantial	N/A	Strategy and Resources	06/06/2014
Year End reconciliation of Civica (Sundry Income System) to Financial Management System	Substantial	Substantial	N/A	Strategy and Resources	06/06/2014
Adult Social Care Creditors	Substantial	Good	Minor	Adult Social Care	06/06/2014
Spending Money Wisely					
Essential Car User Allowances	N/A – Spending Money Wisely Review: Opportunities for efficiencies identified			Strategy and Resources	10/07/2014
Spending Money Wisely Challenge – October 2013 transactions	N/A	Low	N/A	Cross Cutting	12/08/2014
Spending Money Wisely Challenge – November 2013 transactions	N/A	Medium	N/A	Cross Cutting	12/08/2014
Spending Money Wisely Challenge – September 2013 transactions	N/A	Low	N/A	Cross Cutting	12/08/2014
Software Licences Follow Up Review	Assessment of progress towards implementation – further recommendations made.			Strategy and Resources	13/08/2014
Risk Based Reviews					
Procurement					
Youth Offer – Targeted Information, Advice and Guidance Contract Review	Substantial	Substantial	Minor	Children's Services	07/07/2014
Assisted Living Leeds (formerly Assistive HUB Technology) Contract Review	Good	Good	Minor	Adult Social Care	24/07/2014

Compliance Area	Report Title	Level of Compliance Assurance	Directorate	Date Issued
Compliance Reviews				
Policies and Procedures	Travel and Subsistence	Medium	Cross Cutting	19/06/2014
	Pre-Employment Background Checks	High	Cross Cutting	30/06/2014

Compliance Area	Report Title	Level of Compliance Assurance	Directorate	Date Issued
	Overtime Payments	Medium	Cross Cutting	10/07/2014
	Compensation Payments	Medium	Legal Services and Democratic Services	07/08/2014
Schools	St Matthews CE Aided Primary School	Low	Children's Services	10/07/2014
	Lawnswood School	Low	Children's Services	17/07/2014
	Pudsey Grangefield School	Medium	Children's Services	21/07/2014
Schools – 6th Form Funding and Bursary	Allerton High School	Medium	Children's Services	21/07/2014
Unannounced Visits	John Smeaton Leisure Centre	High	City Development	13/08/2014

Report Title	Results/Opinion	Directorate	Date Issued
External Work			
Shakespeare Primary School Voluntary Fund Audit	Certification of Account Balances	Children's Services	01/06/2014
Bramley St Peters School Voluntary Fund Audit	Certification of Account Balances	Children's Services	01/06/2014
Swarcliffe Primary School Voluntary Fund Audit	Certification of Account Balances	Children's Services	09/07/2014
Grants and Other Chief Audit Executive Assurances			
Troubled Families Grant Claim	Audit testing provides good assurance that the results detailed on the grant claim will satisfy the DCLG requirements of reasonableness.	Children's Services	01/06/2014
Adoption Reform Grant	Audit testing provides good assurance that the results detailed on the grant claim will satisfy the Department of Education's requirements of reasonableness. The statement of grant usage, in all material respects, fairly presents the eligible expenditure in the period 1/4/13 to 31/3/14 in accordance with the definitions and conditions for this grant.	Children's Services	01/06/2014
Cycling Ambition Grant	Grant conditions complied with	City Development	01/07/2014
Local Transport Capital Block Funding Grant (Integrated Highway and Transport Maintenance)	Grant conditions complied with	City Development	01/07/2014
West Yorkshire Plus Transport Fund	Expenditure incurred meets criteria on schemes specified	City Development	01/07/2014
Bus Operators Grant October 2013 – March 2014	Assurance provided that the service is approximately in-line with the previous grant provision, records used to calculate this figure can be substantiated back to prime records held on site and that there is assurance that the expenditure of the service is covered by the grant.	Civic Enterprise Leeds	07/08/2014

Further details of key issues identified within each assurance block are included below in the *Summary of Audit Activity and Key Issues at Section 2.*

SUMMARY OF AUDIT ACTIVITY AND KEY ISSUES

A summary of reports issued within each assurance block is included in the table in Section 1. The following section highlights any key issues and outcomes within each assurance block.

2.1   Compliance

2.1.1   Schools – St Matthews CE Primary School

An opinion of low compliance was provided for the school audit as a number of issues were identified during the review. These included the following:

- It was not possible to gain assurance on the accuracy of the school voluntary fund account due to the lack of fund record;
- It was not possible to gain full assurance on the accuracy and validity of purchasing card transactions due to the purchasing card being used by various members of staff at the school;
- Non-compliance with Financial Regulations including a lack of evidence – through quotations - that the school considers value for money when making purchases; and orders being raised after invoices have been received. Failure to raise orders for goods/services results in expenditure not being correctly authorised and committed and may result in budget overspends;
- There is no central inventory in place to ensure that all assets at the school are adequately safeguarded.

2.1.2   Schools – Lawnswood School

An opinion of low compliance was provided for the school audit. A number of weaknesses were identified which included the following:

- A high level of payments were identified where orders had not been raised prior to the receipt of the invoice;
- Expenditure occurred in excess of the delegated limit that was not countersigned by the Chair of Governors;
- There is no independent audit of the main school voluntary fund as the audit is undertaken by a relative of the school fund administrator;
- A number of additional unofficial funds were found to have been in existence at the school since 2001. These had not been correctly

notified to Children's Services and have not been independently audited in line with Financial Regulations;

- A number of purchases were made from the school fund accounts that were not considered to meet the definition within school fund guidance as *'purchases which benefit the pupils.'* In addition, as expenditure was paid from the school voluntary fund rather than school budget share, this also resulted in increased costs to the school due to irrecoverable VAT in relation to these transactions.
- Lack of independent imprest bank account reconciliations

Follow up reviews will be undertaken at both schools later in the year to assess progress towards implementation of the recommendations made in the reports.

2.2   Spending Money Wisely

Essential Car User Allowances

2.2.1   A spending money wisely review of essential car user allowances was undertaken with the following objectives:

- The Council's car user allowance policy is appropriate and provides value for money;
- Essential and casual car users are correctly identified in line with travel and subsistence policies;
- Car allowances are paid in accordance with the Authority's policies;
- There is regular review and monitoring of compliance with the policy for the designation of car users and levels of business mileage.

2.2.2   The review found that there were opportunities for efficiency savings from a review of the agreements currently in force, from the application of those agreements and by close monitoring of car mileage undertaken by staff. A number of opportunities (with their associated potential efficiency savings) were identified for consideration as potential options for change including:

- Enforcement of mileage as the sole criteria for eligibility for essential car user status;
- Re-assessing the qualifying mileage above which employees are awarded essential car user status;
- Setting a mileage reduction target;
- Introduction of Her Majesty's Revenue and Customs (HMRC) mileage rates;
- Use of alternative methods of transport such as Leeds City Car Club as a more cost effective option for employees with relatively low car usage (in terms of duration) and medium to high levels of mileage.

2.2.3   A formal proposal for changes to terms and conditions has been put forward to the trade unions which includes the following changes to transport related allowances:

- Her Majesty's Revenue and Customs (HMRC) mileage rates will be paid to all casual car users, and also to essential car users (ECU) where the current ECU mileage rate is higher than the HMRC rate;
- The application of a revised eligibility criteria for ECU;
- Freezing of the current ECU allowance at existing nationally agreed rates.

2.2.4   The General Purposes Committee received a report from the Deputy Chief Executive on the 29ᵗʰ July 2014 seeking approval to changes to employment terms and conditions including changes to the Council's existing travel arrangements. The General Purposes Committee agreed to the changes to terms and conditions outlined in the report and noted in the absence of a collective agreement, for current staff the options available to implement the proposals were: to seek individual consent; to give notice of the changes; or to dismiss and immediately re-engage staff on new terms and conditions of employment.

2.2.5   The Council has written to all staff in scope giving them 12 weeks' notice of the changes to travel allowances as detailed above. The new travel policy is effective from 7ᵗʰ November 2014.

2.2.6   Internal Audit will continue to review a sample of car mileage claims on a quarterly basis to ensure the accuracy of the claim and compliance with policy.

Ideas Service and Spending Money Wisely Graduate Project

2.2.7   The Ideas service was re-launched in July 2014 following a project to improve:

- Staff engagement with Spending Money Wisely;
- The system for managing staff ideas;
- The processes for assessing and implementing staff ideas.

2.2.8   Improvements made have included:

- A new Sharepoint site for staff to submit their ideas;
- A comprehensive communication plan including a 'call to action' video and regular blog updates;
- A network of staff across the council (known as Spending Money Wisely Partners) to assist with communication and implementation of ideas;
- Arrangements for feeding strategic ideas into the budget setting process.

2.2.9   Since the re-launch, 78 ideas have been submitted by staff and Internal Audit is in the process of gathering further information and assessing these. Staff will be kept up to date on progress through the Sharepoint site.

2.2.10 Further development work on the staff ideas service continues to be carried out, this includes for example a simple on-line game for staff in the form of an 'are you a saver or a spender' quiz, to encourage staff to think about the difference they could make.

2.2.11 Support from Corporate Leadership Team is key to encouraging a spending money wisely culture.

Spending Money Wisely Challenge

2.2.12 Internal Audit continues to undertake reviews of expenditure on a monthly basis. This process involves selecting a sample of payments from the lists of published payments. Officers who authorise the orders are asked to complete a questionnaire to explain how they have ensured their expenditure provides value for money, incorporating compliance with Contract Procedure Rules (CPRs).

2.2.13 As reported to the Committee in the September to November 2013 update report, for the transactions reviewed in the financial year 2012/13, the conclusion reached was that there was sufficient evidence to demonstrate that value for money had been considered and obtained in 80% of cases. For the remaining 20% of transactions, there was scope for improvement in demonstrating that value for money had been considered and achieved through compliance with the council's policies and procedures including Contract Procedure Rules.

2.2.14 As detailed in table at 1.5.1, the reviews of transactions for September and October 2013 have resulted in low compliance opinions as for a number of transactions, Contract Procedure Rules had not been complied with and as a result, there was insufficient evidence to demonstrate that value for money had been achieved. Recommendations were made in relation to the specific instances identified to improve compliance.

2.2.15 Overall for the transactions covering the period April 2013 to November 2013, the level of compliance has reduced to 67%. The key areas where weaknesses were identified were:

- Services have made direct approaches to single suppliers who have previously been used and provided good quality service without

demonstrating that this approach provides value for money (through a waiver report);

- Insufficient numbers of quotes have been obtained by the procuring officer (excluding the direct approach to only one supplier) in line with Contract Procedure Rules;

- Previous contracts have expired and Services have continued to use the same contractor (without a waiver of Contracts Procedure Rules);

- No response was received from the Service or the procurement information has not been retained to demonstrate how value for money has been achieved.

2.2.16   In order to address this, Internal Audit has made a number of recommendations with the aim of improving the level of compliance. These have been reported to the Chief PPPU and Procurement Officer and the Deputy Chief Executive:

- An e-mail has been drafted for the Deputy Chief Executive with the proposal that this is issued to all staff - reinforcing the importance of the Council's value of spending money wisely;

- The Spending Money Wisely challenge reports (15 transactions per month) will continue to be issued to CLT, PPPU/Procurement and Heads of Finance and will also be copied to the relevant Chief Officer to ensure action is taken to address any issues identified.   Findings will also be reported back to individual officers responsible for procuring the goods or services selected in the sample. Recommendations will be agreed with responsible officers for implementation;

- Internal Audit will continue to follow up areas of non-compliance to assess whether recommendations have been implemented and also publish areas of good practice or areas where improvements can be made via the Spending Money Wisely Blog;

- Officers should be reminded of the need to provide appropriate and proportionate challenge before authorising orders to ensure that money is being spent wisely;

- Consideration should be given to PPPU/Procurement facilitating the training of staff where a need for this is identified on the requirements of the Council's Contract Procedure Rules;

- Contract managers should be required to obtain information on the amount of off-contract spend and encouraged to seek the views from service users on whether existing contracts are fit for purpose and why

they are not being used. Appropriate action should be taken before any re-tendering of contracts;

- Consideration should be given to updating CPRs to include a clause that failure to comply with them could be a breach of the employee Code of Conduct and result in disciplinary action.

2.3   Housing Leeds Audit Plan

2.3.1   Agreement has been reached with Environment and Housing on a number of key audits within the audit programme for Housing Leeds. These will commence shortly and include:

- Contract Review
- PFI Gas Servicing
- Direct Works Implementation
- Welfare Reform
- Housing Needs

2.4   Counter Fraud and Corruption

Whistleblowing Arrangements – First 100 Campaign

2.4.1   The Whistleblowing Commission has recommended the introduction of a statutory Code of Practice for whistleblowing arrangements to provide practical guidance to employers, workers and their representatives in addressing whistleblowing concerns. The Code of Practice contains 15 recommendations for raising, handling, training and reviewing workplace whistleblowing in order to encourage and embed a more open and transparent working culture.

2.4.2   In March 2014, Public Concern at Work (PCAW), the whistleblowing charity and leading authority in the field, launched the First 100 campaign and began appealing to all organisations across all sectors to sign up to the principles of the Code and to be one of the first 100 signatories. Leeds City Council is currently in the process of signing up to the First 100. In doing so, we are demonstrating our commitment to abide by the principles of the Code and to work towards full compliance with it. As a result, Internal Audit is in the process of developing an action plan in accordance with the requirements of the code to act as a reference point in ensuring that we are following all of the principles of best practice in whistleblowing.

Whistleblowing Policy

2.4.3   LCC's Whistleblowing and Raising Concerns policies were initially presented to the Corporate Governance and Audit Committee in draft format on 9th April 2014. The committee resolved to note the amendments to the policies, and receive a final version of the Whistleblowing policy following approval. The draft Whistleblowing policy was then presented to the General HR Matters meeting on 15th May 2014 and the attendees, including senior HR and Trade Union representatives, received a briefing on the updates to the policy and were satisfied with the changes made, proposing no further revisions. Following these assurances, the updated Whistleblowing and Raising Concerns Policies have now been approved with no alteration to the versions reviewed by this committee. The policies have now been published on both Insite and the Leeds City Council website.

Reports Issued

2.4.4   In accordance with our agreed protocols, a report is issued to the relevant Director and Chief Officer for each investigation conducted by Internal Audit. The reports provide details of the allegations, findings and conclusions as well as value adding recommendations to address any control weaknesses identified during the course of the investigation. Internal Audit has issued 5 such investigation reports during this period.

2.5   *Partnership Governance Arrangements*

2.5.1   The way in which services are provided by the authority continues to develop and evolve with more services being commissioned and delivered in partnership. The report of the Deputy Chief Executive being presented to the Committee on Financial Planning and Management arrangements recognises this and outlines the work that has been undertaken over the year to strengthen financial governance on partnerships and similar arrangements. In particular, a key focus in this area has been the financial governance arrangements for the City Region. Work has also been undertaken to identify all arrangements for which the Council has some financial stewardship requirements and further work is on-going to ensure that the governance arrangements for all such entities are appropriate and effective. The report acknowledges that further work is required on the financial governance framework for partnerships and similar arrangements. The Integrity Forum play a key role in ensuring financial information is both timely and accurate to correctly inform decision-making.

2.5.2   The Annual Governance Statement being presented to this Committee acknowledges that as the organisation evolves so the engagement with partners (to deliver services to meet need and improve the well-being of citizens)

becomes more extensive. The report recognises that ensuring the Council's values and good governance are rooted in those arrangements, particularly in how services are commissioned and outcomes monitored, will continue to be a challenge in the years ahead. A partnership governance advisory note for Directors which is available on Insite sets out:

- The steps which Directors should take **before entering into a partnership**; and
- The **minimum governance requirements** each partnership should have.

2.5.3   Internal Audit continues to review audit coverage drawing on key indicators of risk to the organisation to ensure that suitable audit time and resources are devoted to reviewing more significant areas. This includes the whole control environment including partnerships and similar arrangements.

2.5.4   The Public Sector Internal Audit Standards require the internal audit risk based audit plan to include the approach to using other sources of assurance and any work that may be required to place reliance upon those sources. In addition, these require that an assurance mapping exercise has been carried out as part of identifying and determining the approach to using other sources of assurance (including those which relate to partnerships and other similar arrangements.)

2.5.5   Internal Audit is in the process of undertaking an assurance mapping exercise to identify other potential sources of assurance. Part of this work has involved seeking comparative information from the other core cities in relation to how they meet the requirements of the Public Sector Internal Audit Standards in this area.

2.5.6   This work will culminate in a cross cutting report on partnership governance arrangements which will be presented to a future meeting of the Committee.

2.6   Corporate support

2.6.1   In order to support corporate priorities, the Section continues to have a number of staff on secondment to various projects and programmes across the authority:

- A member of staff has been providing support on a full time basis to Leeds and Partners since January 2013.

- A member of staff is due to commence a 6 month secondment within the Capital Section during September 2014.

AUDIT PERFORMANCE 2014/15
At 31st July 2014

3.1   PUBLIC SECTOR INTERNAL AUDIT STANDARDS

Internal Audit continues to monitor compliance with the Public Sector Internal Audit Standards on an on-going basis. The Internal Audit Charter is due to be reviewed and updated where necessary and this will be reported to the next Corporate Governance and Audit Committee.

3.2   ENSURING QUALITY

Internal Audit is committed to delivering a quality product to the highest professional standards that adds value to our customers. We actively monitor our performance in a number of areas and encourage feedback from customers.

All our work is undertaken in accordance with our quality management system; we have now been ISO accredited for over fourteen years.

A customer satisfaction questionnaire (CSQ) is issued with every audit report. The questionnaires ask for the auditees opinion on a range of issues and asks for an assessment ranging from 5 (for excellent) to 1 (for poor). The results are based on the percentage of those assessments that are 3 (satisfactory) or above. The results of the questionnaires are reported to the Audit Leadership Team and used to determine areas for improvement and inform the continuing personal development training programme for Internal Audit staff. The results are also benchmarked with other core cities who have adopted the same questionnaire.

Results from Customer Satisfaction Questionnaires

Question	2014/15 Actual to date At 31st July 2014 - % Score 3 or above
Notice	100%
Scope	100%
Understanding	100%

Question	2014/15 Actual to date At 31st July 2014 - % Score 3 or above
Efficiency	100%
Consultation	100%
Professional/Objective	100%
Accuracy of Draft	100%
Opportunity to comment	100%
Final Report - Clarity & Conciseness	100%
Final Report – Prompt	88%
Recommendations	100%
Added Value	100%

The results from the Customer Satisfaction Questionnaires are once again extremely positive. In relation to the prompt issue of the final reports, the Section is undertaking a review of its quality procedures and reporting protocols with Directorates to ensure that these reflect current working practices and also identify any improvements required.