



**Internal Audit Update Report  
1<sup>st</sup> February 2015 to  
31<sup>st</sup> May 2015**

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Section 1

## INTRODUCTION

### 1.1 Background

1.1.1 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.

1.1.2 This update report provides stakeholders, including the Corporate Governance and Audit Committee, with a summary of internal audit activity for the period 1<sup>st</sup> February to 31<sup>st</sup> May 2015.

### 1.2 Progress against the Operational Plan – High Level

1.2.1 The following table shows the progress against the operational plan for the period 1<sup>st</sup> April to 31<sup>st</sup> May 2015.

1.2.2 Due to a number of staffing changes, overall resources for 2015/16 are now less than was anticipated when the audit plan was compiled (233 days). As the plan is only two months into the year, it is the intention to keep planned audit coverage under review and to ensure that members are informed of the actual and projected achievement against the plan during the year. This will include consultation with members about any proposals for reducing coverage. Internal Audit continues 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 2015/16	Days spent at 31 <sup>st</sup> May 2015	% completion at May 2015
Spending Money Wisely	400	45	11%
Anti-Fraud and Corruption	694	104	15%
Key Financial Systems	718	58	8%
Grants and Other Head of Audit Assurances	108	12	11%
Compliance	460	53	12%
Procurement	315	46	15%
Risk Based Audits	490	107	22%
ICT	245	11	5%
Housing Leeds	250	32	13%
<b>Total Financial Resource Risks</b>	<b>3680</b>	<b>468</b>	<b>13%</b>

Assurance Block	Total Days per Audit Plan 2015/16	Days spent at 31 <sup>st</sup> May 2015	% completion at May 2015
<u>Contingency</u>			
General Contingency	300	60	20%
<b>Total Contingency</b>	<b>300</b>	<b>60</b>	<b>20%</b>
<b>Total Audit Days</b>	<b>3980</b>	<b>528</b>	<b>13%</b>

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

Assurance Block	Total Days per Audit Plan 2015/16	Days spent at 31 <sup>st</sup> May 2015	% completion at May 2015
External Contracts	237	25	11%
Secondments	135	32	24%
<b>Total Days</b>	<b>4352</b>	<b>57</b>	<b>15%</b>

### 1.3 *How Internal Control is reviewed*

1.3.1 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.

1.3.2 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.

1.3.3 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.

1.3.4 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.

Control Environment Assurance		
Level		Definitions
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.
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.

- 1.3.5 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.

- 1.3.6 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

Opinion for Compliance Audits – Levels of Compliance		
Level	Definitions	
		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.

## 1.4 Progress against the Operational Plan – Individual Reviews

1.4.1 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 February and 31st May 2015 (reports issued up to 31st January 2015 have been included in previous update reports to Corporate Governance and Audit Committee.) This summary of reports has also been included in the Internal Audit Annual Report for 2014/15.

Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment Assurance	Compliance Assurance	Organisational Impact		
<b>Key Financial Systems</b>					
Business Rates	Substantial	Substantial	Minor	Strategy and Resources	10/02/2015
West Yorkshire Combined Authority Treasury Management Assurance	Substantial	Substantial	Minor	Strategy and Resources	13/02/2015
Housing Rents	Substantial	N/A	Minor	Environment and Housing	13/02/2015
Treasury Management	Substantial	Substantial	Minor	Strategy and Resources	20/02/2015
Business Support Centre – Payroll and Human Resources Administration	Substantial	Substantial	Minor	Strategy and Resources	20/02/2015
Business Rates Pooling Arrangements	Substantial	Good	Minor	Strategy and Resources	04/03/2015
Benefits - Reconciliations	Substantial	N/A	Minor	Citizens and Communities	09/03/2015
Council Tax	Substantial	Substantial	Minor	Citizens and Communities	23/03/2015
Benefits – Assessments and Payments	Substantial	N/A	Minor	Citizens and Communities	31/03/2015
Local Welfare Support Scheme	Good	Substantial	Minor	Citizens and Communities	31/03/2015
Corporate Financial Management Central Controls	Substantial	N/A	Minor	Strategy and Resources	07/04/2015
Sundry Income – Events Team	Limited	Acceptable	Minor	City Development	15/04/2015
Sundry Income Lettings – Civic Enterprise	Limited	Limited	Minor	Strategy and Resources/Civic	27/04/2015

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Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment Assurance	Compliance Assurance	Organisational Impact		
				Enterprise	
Capital Programme Central Controls	Substantial	Substantial	Minor	Strategy and Resources	28/04/2015
Central Payments System – City Development	Substantial	Good	Minor	City Development	12/05/2015
Central Payments System – Children’s Services	Substantial	Good	Minor	Children’s Services	13/05/2015
Community Care Finance	Good	Acceptable	Moderate	Adult Social Care	15/05/2015
<b>Spending Money Wisely</b>					
Spending Money Wisely Challenge – April 2014 to December 2014	N/A	Low	N/A	Cross Cutting	13/05/2015
<b>Risk Based Reviews</b>					
<b>Procurement</b>					
Adel Beck Secure Unit Children’s Home Capital Contract Review	Good	Good	Minor	Children’s Services	11/02/2015
Inner Ring Road Woodhouse Tunnel Phase 2 Capital Contract Review	Good	Good	Minor	City Development	11/02/2015
Little London and Beeston Hill PFI Scheme Capital Contract Review	Good	Good	Minor	Environment and Housing	25/03/2015
Allerton Bywater Primary School Contract Review	Acceptable	Acceptable	Minor	Strategy and Resources/ Children’s Services	09/04/2015
<b>Other Systems</b>					
Income from Service Users (fairer charging assessment)	Substantial	Substantial	Minor	Adult Social Care/Strategy and Resources	06/05/2015
Learning Disability Pooled Budget Arrangements	Acceptable	Acceptable	Minor	Adult Social Care	06/05/2015
Quality assurance process for the assessment of need and approval of care options	Substantial	Acceptable	Minor	Adult Social Care	06/05/2015
Review of deputy and appointee procedures	Limited	N/A	Moderate	Adult Social Care	06/05/2015
Semi-Supported Independent Living	Acceptable	Acceptable	Moderate	Children’s Services	06/05/2015
Achievement of Strategic Objectives	Substantial	N/A	Minor	Strategy and Resources	12/05/2015
Extended Schools Income – Kippax North Junior, Infant and Nursery School	Good	Acceptable	N/A	Children’s Services	15/05/2015
Extended Schools Income – Weetwood Primary School	Good	Good	N/A	Children’s Services	15/05/2015
Corporate Risk Management	Good	N/A	Minor	Strategy and Resources	26/05/2015
Employee Conduct – Central Controls	Good	N/A	Minor	Strategy and Resources	31/05/2015

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Report Title	Audit Opinion			Directorate	Date Issued
	Control Environment Assurance	Compliance Assurance	Organisational Impact		
<b>Information Governance and ICT</b>					
XN System	Limited	N/A	Minor	Strategy and Resources/City Development	19/02/2015
Business Applications Audit - FMS	Acceptable	N/A	Moderate	Strategy and Resources	18/05/2015
Business Applications Audit – Other Key Financial Systems	Good	N/A	Minor	Strategy and Resources	18/05/2015
Business Applications Audit – Academy	Substantial	N/A	Minor	Citizens and Communities	18/05/2015
Information Governance – Post and Email	Good	Good	Moderate	Adult Social Care/Children’s Services	19/05/2015
<b>Housing Leeds Assurance Framework</b>					
Orchard Direct Works	Acceptable	Acceptable	Minor	Environment and Housing	29/04/2015
Contractor Quality Systems	Good	Acceptable	Minor	Environment and Housing	06/05/2015
Contractor Gain Share Process	Good	N/A	Minor	Environment and Housing	08/05/2015

Compliance Area	Report Title	Level of Compliance Assurance	Directorate	Date Issued
<b>Compliance Reviews</b>				
Policies and Procedures	Nursery Fees	Low – Rothwell Children’s Centre	Children’s Services	05/02/2015
		Medium – Swarcliffe Children’s Centre	Children’s Services	05/02/2015
Schools	Calverley Parkside Primary School	Low	Children’s Services	11/02/2015
	St Matthews CE Aided Primary School Follow Up Review	Medium	Children’s Services	17/02/2015
	Lawnswood School	Medium	Children’s Services	23/02/2015
Unannounced Visits	Holt Park Leisure Centre	Medium	City Development	25/02/2015
	Lotherton Hall	Medium	City Development/ Environment and Housing	06/03/2015
	Pudsey Area Office	High	Adult Social Care	25/03/2015
	Wetherby Leisure Centre	Medium	City Development	18/05/2015



Report Title	Results/Opinion			Directorate	Date Issued
<b>Head of Audit Assurances</b>					
Troubled Families Grant Claim (February 2014/15)	Good assurance that the results detailed on the grant claim will satisfy the DCLG requirements of reasonableness.			Children's Services	17/02/2015
Lord Mayor's Appeal Fund – Independent Examination of Accounts 2013/14	Independent examination of accounts.			Strategy and Resources	23/03/2015
Leeds City Region Enterprise Zone – Building Foundations for Growth Capital Grant Claim	Audit testing provides good assurance that the grant conditions have been met and will satisfy DCLG's requirements.			City Development	24/03/2015
Flood and Coastal Risk Management Growth Fund Allocation Grant Claim	Audit testing provides good assurance that the grant conditions have been met and will satisfy Defra's requirements.			City Development	24/03/2015
Troubled Families Grant Claim (May 2015/16)	The audit confirmed that information from reliable sources was held to support that the 'continuous employment' result had been achieved and that the families claimed for were eligible to be on the programme. Audit testing provides good assurance that the results detailed on the grant claim will satisfy the DCLG requirements of reasonableness.			Children's Services	29/05/2015
<b>External Work</b>					
Seacroft Grange Primary School – School Financial Value Standard	Satisfactory assurance regarding compliance with standard.			Children's Services	27/03/2015
Central financial controls of local authority maintained schools	Good	N/A	Minor	Strategy and Resources	06/05/2015

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*.

Section 2

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## **SUMMARY OF AUDIT ACTIVITY AND KEY ISSUES**

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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 Key Financial Systems**

#### Sundry Income – Events

- 2.1.1 A review of sundry income generated by the Events team within City Development (covering external chargeable events at Millennium Square and Victoria Gardens) was undertaken following consultation with Heads of Finance to identify service areas that may benefit from a review of their income processes.
- 2.1.2 Limited assurance was provided for the control environment as there were significant control weaknesses including a lack of formalised governance arrangements detailing how new events will be brought to Leeds, the absence of a pricing policy detailing the approach to core funded events, and no formalised charging schedule or benchmarking with other local authorities. The Directorate have provided the following comments: *'the development of an events strategy within the remit of the breakthrough project on hosting world class events now provides the framework for ameliorating these weaknesses.'*
- 2.1.3 Acceptable assurance was provided for compliance with the control environment. This assurance opinion could be improved through ensuring:
- consistency in providing quotes to event holders;
  - that invoices are raised at the point of booking; and
  - that debtors who have previously defaulted on payment are not permitted to trade for the same event.
- 2.1.4 An action plan was agreed with the service to improve controls. A follow up review will be undertaken later in the year.

### Sundry Income - Lettings

- 2.1.5 A review of sundry income generated by the Lettings team was undertaken. This was also an area selected for review following consultation with Directorate Heads of Finance.
- 2.1.6 The review provided limited assurance on the control environment and compliance with the control environment as there were significant weaknesses in relation to the use of an out of date lettings policy, the lack of formal communication of the new policy, and a lack of information on the bookings process on the LCC website. The audit also identified the failure to raise an invoice for a room rented in a community centre resulting in the potential loss of income as a result of not obtaining a market rental assessment in a timely manner.
- 2.1.7 The review highlighted the opportunity for a holistic review to take place as there is the potential to develop a central function that manages lettings and room hire for all council buildings.
- 2.1.8 An action plan was agreed with the service with the aim of improving controls and processes within the system including a review of the viability of a central function for bookings/lettings and action to be taken in relation to the community centre rental which resulted in potential lost income to the council. A follow up review will be undertaken later in the year to ensure the recommendations made have been implemented.

## *2.2 Information Governance and ICT*

### XN System

- 2.2.1 Internal Audit has undertaken a review of the XN System following the identification of control weaknesses during two establishment audits. The findings of the review of Aireborough Leisure Centre were reported to Corporate Governance and Audit Committee in the August to November 2014 update report.
- 2.2.2 The review of the XN System - which is used at LCC leisure centres, the Membership Services Team and at Lotherton Hall - provided limited assurance for the control environment as the audit found password control issues and weaknesses in the recording of key actions during the cash-up process:
- The audit found that the password settings within the system do not enforce the Council's Password Policy and there is currently a lack of functionality within the system to enforce the requirements. Once this functionality

becomes available, the Systems Administrator has agreed to ensure that the XN System will be updated to enforce the password requirements. In the meantime, system users will be reminded of their responsibilities in respect of passwords.

- At the time of the review, the system did not record key actions during the cash-up process, which increases the risk that all monies received are not properly accounted for.

A follow up review is due to be undertaken during the next quarter to ensure that the recommendations have been implemented.

### Information Governance – Contracts and Commissioning

- 2.2.3 At the previous Corporate Governance and Audit Committee meeting on the 20<sup>th</sup> March 2015, members discussed the information governance weaknesses that had been highlighted in a recent audit review of contracts. The discussion related to data sharing arrangements with third parties and arrangements to cleanse data once contracts had expired. The Committee resolved to receive examples of information governance issues that have arisen in contracts.
- 2.2.4 As a result of this request, the follow up review of this area has been brought forward and is currently in the process of being undertaken so that an update on this can be provided to the Committee at the September meeting.

## 2.3 *Spending Money Wisely*

### Spending Money Wisely Challenge

- 2.3.1 The results of the Spending Money Wisely Challenge reviews for 2014/15 were reported in the Internal Audit Annual Report and Opinion for 2014/15 along with the further work proposed to be undertaken by Internal Audit.
- 2.3.2 A sample of payments per month was selected from the published payments lists covering the period April to December 2014. The sample of payments selected was based on expenditure not linked to a contract within the Financial Management System and did not include payments which are exempt from Contracts Procedure Rules e.g. transfer payments such as direct payments. The sample was therefore chosen from a population which had 76% of published payments by value excluded.
- 2.3.3 Overall 46% of the transactions reviewed were found to be unsatisfactory in that there were 51 out of 110 instances where compliance with procurement could be improved or where there was insufficient evidence to demonstrate that value for money had been obtained. A low level of assurance was therefore provided.

2.3.4 The transactions which resulted in non-compliance have been discussed with the individuals responsible for the procurement. In most cases, positive assurances have been received from these officers that future procurements will comply with CPRs. Internal Audit will undertake further work as follows:

- Provide Chief Officers with a summary of findings for issues identified for the transactions in their areas;
- Undertake a directorate focussed approach to the Spending Money Wisely Challenge in 2015/16, reporting any findings and specific issues to the directorate audit contacts and agreeing an action plan with implementation dates; and
- Liaise with PPP&PU to ensure that they are aware of key issues and using the new Pro Spend software for the identification of off-contract expenditure.

2.3.5 The results of the Spending Money Wisely Challenge work during 2015/16 will be reported to Corporate Governance and Audit Committee as part of the regular update reports.

## 2.4 *Compliance Reviews*

### Nursery Fees

2.4.1 A review of nursery fees was undertaken covering two nurseries during this period. An opinion of low compliance was provided for the one of the nurseries and medium compliance was provided for the other. Low compliance was provided in relation to the ad hoc processes for debt management in operation at the nursery that are not in accordance with the process detailed in the Debt Management Policy, Fee Assessment Form and Terms and Conditions. The audit found a number of instances where the level of debt was over £200. A follow up review will be undertaken later in the year to ensure the recommendations made to improve control have been implemented.

### Calverley Parkside School

2.4.2 A review of the financial procedures at Calverley Parkside School was carried out and low compliance was provided against procedures due to the weaknesses identified in the administration of the school fund, procurement procedures, inventory controls and incomplete records for income.

2.4.3 Due to the significant level of weaknesses identified, a follow up review was scheduled for 3 months from the final report issue. The follow up review is currently on-going.

2.4.4 The Headteacher has provided the following comments: *'The school leadership team have valued highly the professionalism and expertise of the audit team on both occasions. Within the current staffing constraints currently experienced we have worked extremely hard to implement all recommendations accurately identified. The key outstanding issue of the inventory will be ready within two weeks to gain Governing Body approval. We thank everybody within the audit team who has contributed to Parkside delivering improved provision for the pupils.'*

## 2.5 Risk Based Audits

### Deputy and Appointee Procedures

2.5.1 At the request of the Receivership and Estates Team, Internal Audit has recently completed a review of the procedures for the deputy and appointee process. The review resulted in a limited assurance opinion being provided for the control environment. The weaknesses identified were:

- the existing policy and procedure are out of date and no longer fit for purpose;
- roles and responsibilities in the process have not been clearly defined;
- there is a lack of independent scrutiny and the requirement for supporting documentation to verify that ad-hoc additional monies requested for clients have been appropriately spent;
- safe insurance limits being exceeded.

An action plan with recommendations for improvement has been agreed and a follow up review will be carried out to ensure these are implemented.

## 2.6 Counter Fraud and Corruption

### Reports Issued

2.6.1 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 7 such investigation reports during this period.

2.6.2 At the previous Corporate Governance and Audit Committee meeting on the 20<sup>th</sup> March 2015, members requested that they are informed of the departments where fraud has been discovered. Whilst there are a number of referrals that are

in the process of being investigated, there are currently no new cases of confirmed fraud to be brought to the attention of this Committee.

### Data Matching

- 2.6.3 The 2014/15 National Fraud Initiative (NFI) data matches were released to the Council in January 2015. A further 432 matches have been released as a result of late data submitted by other authorities. The revised match total is 23,835 with 5,780 of these being identified by the NFI as recommended for follow up. These matches have been prioritised and are currently in the process of being reviewed by Internal Audit or the relevant service area.
- 2.6.4 Outcomes so far include the identification of a duplicate payment of £14,536.20. This sum has now been recovered. The council has an established system of control in place for identifying and preventing duplicate payments. This includes a daily check undertaken by the Business Support Centre (BSC) using computer software and regular duplicate payment exercises undertaken by Internal Audit to gain assurance that this process is working as intended. On this occasion, the BSC software had successfully identified the duplicate payment of £14,536.20 but the process for preventing the payment following identification was not followed. The service has taken appropriate action to address the issue.

## *2.7 Corporate Support*

- 2.7.1 In order to support corporate priorities and also to meet personal development objectives, the Section continues to have staff on secondment to various projects and programmes across the authority. This will be monitored throughout the year to ensure that it will not have a negative impact on the ability of the section to provide an evidence-based annual internal audit opinion at the end of the year.

Section 3

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## **AUDIT PERFORMANCE 2015/16**

### **At 31<sup>st</sup> May 2015**

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#### **3.1 PUBLIC SECTOR INTERNAL AUDIT STANDARDS**

3.1.1 Internal Audit continues to monitor compliance with the Public Sector Internal Audit Standards (PSIAS) on an on-going basis. The results of the most recent self-assessment exercise to confirm conformance with the PSIAS has been reported to Corporate Governance and Audit Committee in the annual internal audit report for 2014/15.

#### **3.2 ENSURING QUALITY**

3.2.1 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.

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

3.2.3 A customer satisfaction questionnaire (CSQ) is issued with every audit report. The questionnaires ask for the auditee's 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.

3.2.4 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.

3.2.5 As at 31<sup>st</sup> May 2015, 10 completed Customer Satisfaction Questionnaires had been received in relation to audit reports issued since 1<sup>st</sup> April 2015. CSQs received up to 31<sup>st</sup> March 2015 have been included in the annual report for 2014/15.



## Results from Customer Satisfaction Questionnaires

Question	2015/16	2015/16
	Actual to date At 31 <sup>st</sup> May 2015 - % Score 3 or above	Average Score At 31 <sup>st</sup> May 2015
Notice	100%	4.6
Scope	90%	4.0
Understanding	100%	4.0
Efficiency	90%	4.2
Consultation	100%	4.2
Professional/Objective	100%	4.4
Accuracy of Draft	100%	4.1
Opportunity to comment	100%	4.4
Final Report - Clarity & Conciseness	100%	4.1
Final Report – Prompt	70%	3.5
Recommendations	100%	3.67
Added Value	100%	3.8
Overall Average Score		4.08

- 3.2.6 The results from the Customer Satisfaction Questionnaires are again encouraging given the increasing complexity of some of the audit assignments included within the audit plan.
- 3.2.7 These results are generally in line with the last update report in 2014/15 with the exception of the prompt issue of the final report score, which has reduced from 92% to 70%. This relates to 3 of the 10 questionnaires returned throughout a period of the year during which there are a very high number of reports being finalised for issue, including the key financial systems work. Internal Audit continues to focus on this area as a priority and work remains on-going to agree revised reporting protocols with Directorates and review working practices with the aim of improving the timeliness of issue of final reports and meeting clients' expectations in this area. Auditors are appraised following each assignment against a range of performance indicators, including the promptness of reporting. Any individual development needs are identified and addressed through this process.