

INTERNAL AUDIT – PROPOSED PERFORMANCE REPORT*PERIOD (April to December XXXX)***1. PRODUCTIVITY / USE OF TIME**

An analysis of audit time is provided in **Appendix 3**. As shown, actual performance is currently **above/below** the target, due to:

- x
- x

Action taken

2. TIME TAKEN FOR COMPLETED AUDITS AGAINST THE PLAN

- 2.1 As indicated in **Appendix 3**, actual time taken for completed audits is **above/below** the planned rate. Draft and final reports issued within the number of target days of completion of all fieldwork are **above/below** plan.

3. NUMBER OF RECOMMENDATIONS MADE/ACCEPTED

- 3.1 Internal Audit work to date during the year has resulted in **xxx** recommendations, of which service managers have agreed to implement **xxx** (**xx** %). Recommendations not implemented are shown in the following table

<i>System/Area of Audit Work</i>	<i>Recommendation</i>	<i>Reason not Implemented</i>
XXXX	XXXX	XXXX

4. IMPLEMENTATION OF AUDIT RECOMMENDATIONS

- 4.1 Data compiled from follow up work and subsequent audits indicates that **xx**% of agreed recommendations have actually been implemented within the agreed timescale. The following table provides details of audit recommendations outstanding.

<i>System/Area of Audit Work</i>	<i>Recommendation</i>	<i>Category</i>
XXXX	XXXX	1 to 3

Category 1 – Fundamental (or high)

Necessary due to statutory obligation, legal requirement, council policy or involves major risk of loss/damage to Council assets, information or reputation.

Immediate action required – should be pursued immediately.

Category 2 – Significant (or medium)

This could cause limited loss of assets, information or adverse publicity. Necessary for sound internal control and confidence in the system to exist.

Significant point – should be pursued in the short term ideally within next 3 to 6 months.

Category 3 – Merits Attention (or low)

Current procedure is not best practise and could lead to minor inefficiencies.

Action should be taken over next 6 to 12 months

5. CLIENT SATISFACTION

5.1 This is assessed once per year based on the following rating.

- Over 90% - excellent
- 75 % to 90% - very good
- 61% to 74% - good
- 50% to 60% - adequate/satisfactory
- 40% to 49% - below average
- Below 40% - poor

5.2 For **2008/09**, the latest assessment, the rating for the Internal Audit Unit across its internal clients was **xx%** i.e. **X**.

6. OUTPUT

6.1 Internal Audit work to date for **2009/2010** has produced a total of **xx** reports, memoranda and briefing notes, analysed in the following table. The table also shows work currently in progress.

Number of planned audit reports issued	
Number of special investigation reports issued	
Number of memoranda issued	
Number of follow up reviews reported	
Number of audits at draft report stage	
Number of audits currently on-going	
Number of special investigations currently on-going	

7. **OTHER WORK** (*this is provided in the current quarterly report*)

7.1 During the last quarter, the Unit has also been involved/given advice and assistance in the following areas. ***Examples could be:***

- ***Local Area Agreement Audit***
- ***Growth Point Funding***
- ***Contracts/tendering***
- ***Corporate projects/working groups***
- ***Benefits Audit***
- ***Prevention of fraud***