Denbighshire Internal Audit Services
Caledfryn, Smithfield Road, Denbigh LL16 3RJ

Corporate Governance Committee Update

September 2017

Introduction

1. This report provides an update on Internal Audit's latest progress in terms of its service delivery, assurance provision, reviews completed, performance and effectiveness in driving improvement.

2. The report provides an update as at September 2017 on:

    • Internal Audit reports recently issued

    • Follow up of previous Internal Audit reports

    • Progress on Internal audit work to date in 2017-18

    • A summary of upcoming Internal Audit projects

    • Internal Audit performance standards.

Internal Audit reports recently issued

3. The following section provides an overview of recent Internal Audit reports, including the overall Assurance Rating and the number of Risks/Issues raised in the report's action plan.

Definitions of Assurance Rating

Green	High Assurance	Risks and controls well managed and objectives being achieved
Yellow	Medium Assurance	Minor weaknesses in management of risks and/or controls but no risk to achievement of objectives
Amber	Low Assurance	Significant weaknesses in management of risks and/or controls that put achievement of objectives at risk
Red	No Assurance	Fundamental weaknesses in management of risks and/or controls that will lead to failure to achieve objectives

Definitions of Risks/Issues

Green	Low	Advisory issues discussed with managers during the audit and not included in audit reports and action plans
Yellow	Moderate	Operational issues that are containable at service level
Amber	Major	Corporate, strategic and/or cross-service issues potentially requiring wider discussion at SLT and/or CET
Red	Critical	Significant issues to be brought to the attention of SLT, CET, Cabinet Lead Members and Corporate Governance Committee

Corporate Priority Assurance: Modernising the Council – September 2017

Medium Assurance	
2	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

4. The results of our review support the main conclusions outlined in the Programme's final tranche report, namely that over the life of the 2012–17 Corporate Plan, the Council has:

    - progressed its Modernisation agenda in line with the original aspirations, making a positive contribution to the agreed objectives and desired benefits;

    - delivered a range of valued projects;

    - saved money; and

    - created a more modern environment to that in existence at the start of the Programme.

5. It is clear that the Council has modernised over the life of its last Corporate Plan, with particular highlights including:

    - The centralised mailroom allows staff to receive post electronically, which reduces the use of paper and improves information security.

    - The roll out of the EDRMS system to 80% of Pc users across the Council has reduced data duplication and improved staff mobility as staff do not need to be near paper files.

    - Several upgrades of key IT systems and hardware that help support and facilitate a modern, flexible workforce. Examples include Citrix Access Gateway (CAG i.e. remote access), a county wide desktop refresh and the email migration from Lotus Notes to Microsoft Outlook.

    - The Council's new telephony system facilitates a more mobile, flexible workforce as well as better customer services.

6. Despite these successes, we agree with the programme closure review that the absence of robust baselines for performance has made it difficult to clearly identify the full extent of improvement over the period. These should have been outlined at the start of the programme.

7. We consider there is also scope for the Council to improve the way in which success criteria for its priority outcomes are measured going forward. Some indicators of performance did not capture all activities linked to the specific modernisation priority outcomes, owing mainly to the fact that they had been established in 2012 and not revisited in any depth since. In light of the current work in developing the new Corporate Plan and its priorities, there is an opportunity for the Council to consider how success criteria will be measured from the outset and revisit this periodically to ensure that all activities in support of its priorities are identified and opportunities to demonstrate and expand on achievements are realised.

8. Our review also identified some inaccuracies in the performance data submitted against this priority regarding office space occupancy and carbon emissions, with ownership and responsibility for providing this information unclear. There is also little evidence of validation checks being undertaken, which may have perpetuated the issue. We have identified similar issues regarding accuracy and validation of performance data during some of our other recent reviews, which indicates a need for more robust scrutiny and checks corporately of performance data submitted by services.

9. Nevertheless, the Modernisation programme has successfully delivered 18 projects in total which support the Council's priority in this area. Where some projects have not been delivered as planned, we are satisfied that a clear rationale and justification for project merger, transfer or closure is evident. There has also been significant financial savings as a result of the modernisation agenda, in the region of £2.2m expected by the end of 2017/18, as well as for example more rationalised office building stock, an overall reduction in paper waste and significantly less business miles travelled by staff.

10. To conclude, we have identified two moderate risk issues which require management attention relating to the ways performance against outcomes is measured, and the accuracy of performance data verified; rather than the overall achievement of the modernisation priority. Now is an ideal time to address these issues as part of the new corporate planning process which is

currently underway. Based on the results of our review, we are able to provide a medium assurance rating overall.

High Corporate Risk – August 2017

High Assurance	
0	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

11. Overall, our review concludes that within the scope of our audit effective controls are in place to manage these corporate risks. Our testing did highlight the need for a review of the Corporate Risk Register in some areas as certain controls and details listed were out of date; however, since the completion of our review this has been addressed. We are therefore able to provide a high assurance rating for this review.

Corporate Priority Assurance: Improving Our Roads – September 2017

Medium Assurance	
2	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

12. Our review concludes that in the main the Council can effectively demonstrate delivery of its key outcome in relation to its 'Improving our Roads' priority. However, we have identified a small number of areas for improvement regarding the overall transparency of some performance figures reported, which need to be addressed going forward.

13. Despite funding pressures, the Council has successfully achieved and exceeded its commitment to maintain the levels of additional investment for road improvements, in the region of £10.4 million, over the duration of the Corporate Plan.

14. Further, there are robust arrangements in place to develop the annual programme of road maintenance works. A risk based approach is used in order to assess the best use of available resources. Activities forming part of this process include: consultation with member area groups to identify local concerns, use of data from both internal and externally generated road condition surveys, as well as final site visits. This information is collated and risk assessed in order to identify a comprehensive list of priority maintenance schemes for the year.

15. Despite this discernible success, our review has identified some inaccuracies in the performance figures reported for delivery of the annual maintenance programme. The omission of schemes that are carried forward from one period to the next from completion totals has resulted in a better performance position

being reported than was actually achieved. We consider this is in part a consequence of insufficient challenge of performance figures submitted within the Service, therefore a more robust checking process of this nature is advisable. It may also be appropriate to review the current performance thresholds in this area to ensure that while ambitious, they are achievable for the Service.

16. There are two independent road condition surveys commissioned annually by the Council which accurately assess both the sub-surface deterioration of the road as well as its risk with regards vehicle slippage and skidding. The Council reports performance based on the data collected from one of the surveys to give an indication of the percentage of roads classed as being in a poor condition. This measure is also one of the national public accountability measures (PAMs) reported to Welsh Government, and forms part of the Local Government Performance Improvement Framework.

17. Over the period of the Corporate Plan, the results of this measure do demonstrate an overall improvement in the condition of the Council's roads, which is undoubtedly a positive achievement with regards to this priority. However, the survey results relate to the Council's main and secondary roads which only equate to approximately half of its overall network. Smaller rural roads and those within town centres and housing estates are not surveyed in this way, so are not included in these performance results.

18. It should be noted that data on the condition of the entire network is collected and utilised by the Service to develop and inform the annual maintenance programme, but it does not form part of the suite of indicators and measures monitoring performance in this area. Nor has this information until recently been used to identify any trends in overall network condition over a period of time, which would be useful in this context.

19. When the Corporate Plan was originally developed, the Service identified several one-off activities that would each contribute to the overall achievement of the 'Improving Our Roads' priority. Our review confirmed that all had been completed within the required timescales and before the end of March this year.

20. Further, the Council has successfully implemented a programme of dropped kerbs in prioritised locations across the county; a key commitment outlined for this priority. Whilst achieving what was set out in this area over the life of the Corporate Plan, it should be noted that there is an ongoing and growing demand on the Service for further dropped kerb schemes. In light of the Well

Being for Future Generations Act (WBFGA) and the legal obligation that is now on public bodies to improve the social, economic, environmental and cultural well-being of Wales, work of this nature should continue to effectively contribute to the Council achieving its well-being objectives.

21. Our review also noted that, despite reference being made in the Corporate Plan to the Council's winter maintenance arrangements and ensuring plans are in place to respond to unexpected conditions, little has been monitored to ensure performance in this area remains acceptable. We are however advised that the Service is currently reviewing its winter maintenance programme for 2017/18, to ensure that processes are effective and represent the most efficient use of resources. Since the completion of our review, the Service has introduced a new performance measure in this area and will now record the number of times that a gritting run was completed before the road temperature dropped below zero degrees.

22. To conclude, we have raised two moderate risk issues which require management attention, both of which relate to the way in which performance is reported and the transparency of the data submitted, rather than the service delivery itself. While there is a risk that the Council is reporting better performance in some areas than it has achieved in relation to this priority, we consider that the work undertaken and the controls in place are still sufficient to demonstrate delivery of its key outcome; 'residents and visitors to Denbighshire have access to a well-managed road network'. Therefore, within the scope of our review we are able to provide a medium assurance rating.

Document Retention – September 2017

23. Overall, while there is evidence of good practice, significant weaknesses in the application of document retention schedules puts the Council at risk of breaching Principle 5 of the Data Protection Act 1998.

Low Assurance	
1	Moderate Risks/Issues
3	Major Risks/Issues
0	Critical Risks/Issues

24. A significant amount of work has been undertaken to produce a comprehensive corporate retention schedule. It is regularly reviewed by an external consultant to ensure that the schedule is up to date and complying with legislative changes and is made available to staff on the intranet. However, we have concerns about how easy it is for employees to find.

25. Our survey of 24 staff, including 8 managers, highlighted an overall lack of awareness of the Council's document retention arrangements, specifically:

- the corporate retention schedule;

- the relevant retention periods;

- the treatment of sensitive data; and

- whom to contact for data retention queries relating to electronic documents.

26. Our survey results indicates that the requirements of the corporate document retention schedule has not been applied across the Council. (See Risk/Issue 1).

27. The corporate document retention schedule is a comprehensive document, which is structured according to Council Services which guides staff to the relevant schedules for their Service. Further work is needed to improve the retention schedule document in terms of navigation and certain omissions (See Risk/Issue 2).

28. Testing of shared network drives revealed examples of documents being held for much longer than necessary, which goes against DPA, Principle 5. It is an individual's responsibility to manage the information they create or handle and to make sure it aligns with the corporate document retention schedule. However, current controls are insufficient to make sure that this is happening routinely. (See Risk/Issue 3). We have raised awareness of the individual instances that we found with the relevant Managers.

29. We recognise that the Business Information Team is currently targeting its efforts by working closely with teams within Community Support Services and Education & Children's Services (referred to as 'Social Services') to promote awareness of the retention periods for documents. Our testing concludes that this has been effective as 'Social Services' no longer use their shared network drive for recording service users' information and use the 'Paris' system instead which has the functionality to apply retention periods (although this has yet to be activated).

30. The Council uses a number of IT software systems that do not have in-built document retention modules. While we accept that legacy systems such as the Payroll IT system does not have the option to purchase in-built retention modules; more recent acquisitions of IT systems have been made without giving due consideration to its ability to apply retention schedules. This goes against the IT Procurement Policy (See Risk/Issue 4)

31. There are good controls in place for the disposal of electronic documents held on tablet devices, e.g. iPads, provided to Members, as data is erased at the end of the Members' term. However, there is no guidance provided to the Members as part of their induction on how to handle paper based documents. This poses a risk that Members could hold commercially sensitive information without the necessary security provisions for storage and destruction.

32. It is worth noting that the Council is proactively preparing for the General Data Protection Regulation (due to come into force in May 2018) and officers are working on implementing the required controls. As part of this work, an Information Asset Register is being collated to collect information on personal data being held by the Council, which on completion may provide a means to manage key documents and identify those which are held longer than necessary.

33. While there is evidence of some good practice, we identified significant weaknesses in the application of document retention schedules as documents are being held for longer than necessary without justification. The Council is managing the risk of financial penalty associated with breaching the DPA by focusing resources on areas such as 'Social Services' which is more likely to handle sensitive personal information. However, other services which handle sensitive personal information have poor controls to ensure compliance, and in the event of an information security breach, this could cause distress to the people concerned and subsequent reputational damage to the Council as a result. Based on this, we give a 'low assurance' overall.

Action Plan

Audit Review of: Corporate Document Retention

Date: September 2017

Corporate Risk/Issue Severity Key	
0	**Critical** – Significant issues to be brought to the attention of SLT, CET, Cabinet Lead Members and Corporate Governance Committee
3	**Major** – Corporate, strategic and/or cross-service issues potentially requiring wider discussion at SLT and/or CET
1	**Moderate** – Operational issues that are containable at service level

Risk Issue 1	The corporate retention policies and supporting guidance are not promoted or easy for employees to find, leading to general lack of awareness on its requirements. Failure to apply relevant retention periods goes against Principle 5 of the Data Protection Act (DPA).
Background Detail	Our staff survey involving 24 Council employees, including 8 managers, established that awareness of the Corporate Retention Policy and the associated retention periods for documentation was as follows: – • 58% of staff and managers surveyed were aware of the retention periods for electronic documents. • Staff and managers were unaware of who to contact for queries relating to document retention. • 50% of staff and managers surveyed were aware of the corporate document retention policy but had not read the schedule. • Of the staff who had access to sensitive data, only 53% were aware of how to treat the data. The following weaknesses were also identified: – • The Corporate Retention Policy and the supporting policies are available to view on the Intranet but they are not easy to find. • Members were not made aware of the retention rules and supporting guidance as part of their induction training. In particular, how to handle the paper documents relating to Council business which may contain sensitive information relating to the Council. • When amendments are applied to the retention schedule, there is no communication with employees to raise their awareness. • Staff who are not aware of the corporate retention schedule may not be applying the relevant retention period and so breaching DPA, Principle 5.
Agreed Action	The Corporate Retention Schedule will be moved to a more accessible and prominent location on the Intranet. Awareness raising activities will be undertaken aimed at further promoting its use.

	The importance of retention will be included as part of the new e-learning module for the introduction of the General Data Protection Regulations. The importance of retention and the use of the schedule will be included in new starter employment packs and induction materials.
Responsibility & Deadline	Business Information Team Manager

Business Information Team Manager	May 2018 & e-learning module by June 2018

Risk Issue 2	Due to its length, the Corporate Retention Schedule is difficult for staff to use. The supporting policies for the retention schedule are outdated and need to be reviewed. This could lead to staff not applying the correct retention periods.
Background Detail	Although progress has been made to have a corporate retention schedule in place for all services to refer to, the current retention policy is a large document and with over 300 pages it could be made easier to navigate. We recognise that the corporate retention schedule is subject to quarterly reviews by an external consultant, but we note a few instances where the schedule, and associated documents, need updating: – • The schedule does not currently cover: unsuccessful blue badge applications, retention periods for framework agreements, webcasts and other video recordings. • The Corporate Retention Schedule is not always clear as to what the retention periods are. Against some document types it states that they are to be 'archived' or 'to be kept up to date', but there is no specific period recorded in the schedule • The Corporate Retention Schedule does not provide a named contact for document retention queries. • The Networks Drive Policy (April 2014) does not reflect recent changes as the original purpose of the policy to remove access to the network drives after a certain period is no longer relevant. • The Paper Housekeeping Policy (January 2014) is out of date.
Agreed Action	Services will be encouraged to highlight any gaps in the Schedule. The Schedule will then be amended accordingly. The Schedule will be looked at to see if it could be transferred to a more useable format. A review of associated policies will be undertaken.

Responsibility & Deadline	All Services Business Information Team Manager	March 2018

Risk Issue 3	Documents are held for longer than necessary, some containing personal information, which breaches principle 5 of the Data Protection Act.

Background Detail	Testing of network drives identified the following: –
	
	• A number of files on network drives had not been accessed for a number of years, with several dating back 10 years ago.
	• Databases containing personal data such as names, addresses and ages were not secured e.g. with a password to restrict access to the data.
	• Databases were held on network drives that were no longer relevant for the needs of the service.
	• Files were held for longer than the specified retention period, for example:
	   ○ Mileage forms dating back to 2006 where the current retention period is three years plus current.
	   ○ Credit notes dating back to 2006 where the retention period is the current year plus six years.
	• Documents are saved in more than one location i.e. duplicated on shared network drives as well as on other DCC IT systems. Examples include: mileage forms held on a service network drive and on the payroll system; purchase orders and supporting invoices held on network drives as well as on 'Proactis' (Purchasing system). Associated costs to the Council for backing up data could be reduced if duplicate records were removed.
	
	Risk Issue 4 below regarding IT systems without document retention functionality also contributes to the Council holding data for longer than necessary without justification.
	
	It is an individual's responsibility to manage the documents that they create or handle; however, lack of monitoring or enforcement of files held on networks drives means that there are is little control in place to ensure the data is only being held for the required period and for a justified reason. Our staff survey shows that housekeeping of electronic documents is a low priority; therefore, this situation is unlikely to improve unless there is a solution which is easy to apply with the support of senior management.

Agreed Action	A trawl of network drives will be undertaken and the results shared with Heads of Service for them to raise awareness of the issue with their teams. A day will be identified and promoted as a "Tidy Denbighshire" day. Officers will be encouraged to allocate some time during this day to undertake housekeeping on their electronic files. Monitoring of network drives will be undertaken on a regular basis and results communicated to services.

Responsibility & Deadline	Business Information Team Manager	May 2018

Risk Issue 4	Several of the Council's IT systems do not have in-built system controls to ensure electronic documents are retained in-line with the Council's retention periods. The ICT Procurement Policy clearly prompts for consideration of document retention requirements; however, we are aware of a recent IT purchase that did not give it due consideration.
Background Detail	The Council uses a number of IT software systems without the functionality of a document retention/disposal module to ensure that documents are held for the required length of time in keeping with the retention schedule. For example: • The Payroll system is a legacy system and it keeps payroll data indefinitely as it does not have the functionality to automatically apply retention periods. This includes sensitive personal information (link to Risk Issue 3 above); • The recent purchase of 'Tascomi' system (covers Food Safety, Animal Health Licensing etc.) for the Planning and Public Protection Service did not consider document retention functionality as part of the procurement process and subsequently this feature is not available. • There are instances where existing IT systems have a document retention module but it has not been activated e.g. Paris. Although the ICT Procurement Policy makes it clear that systems must be able to apply relevant document retention schedules, this functionality is not available for recent IT systems purchased i.e. Tascomi.
Agreed Action	ICT will amend contract procurement procedure and tender documents in association with Corporate Procurement to include reference to Document Retention.

Responsibility & Deadline	ICT Transformation Manager	April 2018

Summary of outstanding issues from Internal Audit reports

Audit Report	No. of Actions in the Audit Action Plan									Next IA F/up	Comments
	Actions Due			Actions Complete			Actions Outstanding				
Community Support Services											
Paris Financials	0	2	5	0	0	1	0	2	4	Jul 17	• 3rd follow up in progress
Cefndy Healthcare	0	0	7	0	0	7	0	0	0	n/a	• Now complete
Payments to External Providers	0	0	2	0	0	2	0	0	0	n/a	• Now complete
POVA	0	0	7	0	0	6	0	0	1	Aug 17	• 2 follow ups carried out
Education & Children's Services											
Governance in Schools	0	0	19	0	0	15	0	0	4	Jan 18	• 2 follow ups carried out
Ysgol Mair RC	0	2	20	0	2	20	0	0	0	n/a	• Now complete
IT & IM Management in Schools	0	0	17	0	0	8	0	0	9	Sep 17	• 2nd follow up in progress
Facilities, Assets & Housing											
Housing Rents	0	0	5	0	0	4	0	0	1	Jul 17	• 2nd follow up in progress
Housing Allocations & Voids	0	0	5	0	0	2	0	0	3	Sep 17	• 2nd follow up in progress
Industrial Estates	0	0	2	0	0	1	0	0	1	Jun 17	• 2 follow ups carried out
Review of On-site Income & Security at Leisure Sites	0	0	9	0	0	9	0	0	0	n/a	• Now complete
Ruthin Craft Centre	0	0	4	0	0	4	0	0	0	n/a	• Now complete
Rhyl Harbour – Review of Operational Management	0	0	4	0	0	4	0	0	0	Jun 17	• Now complete
Finance											
Revenues Services – in Partnership with Civica	0	0	16	0	0	12	0	0	4	n/a	• Follow up being reported as part of 2017/18 audit

Service										Date	Comments
Financial services	0	2	8	0	0	5	0	2	3	n/a	• Follow up being reported as part of 2017/18 audit
Highways & Environmental Services											
Street Works	0	0	5	0	0	3	0	0	2	Oct 17	• 3 follow ups carried out
Corporate Fleet Management	0	7	12	0	7	9	0	0	3	Jan 18	• 3 follow ups carried out
Passenger Transport	0	0	5	0	0	2	0	0	3	Nov 17	• 1 follow up carried out
Legal, HR & Democratic Services											
HR Management in Schools	0	1	5	0	0	1	0	1	4	Sep 17	• 2nd follow up in progress
Management & Administration of Legal Services	0	5	7	0	5	7	0	0	0	n/a	• Now complete
Planning & Public Protection											
Community Enforcement	0	0	9	0	0	9	0	0	0	Aug 17	• Now complete
Housing Enforcement	0	0	2	0	0	0	0	0	2	Apr 17	• 2nd follow up in progress
Parking Services	0	0	13	0	0	13	0	0	0	Aug 17	• Now complete
Corporate Reviews											
Corporate Procurement	0	0	5	0	0	0	0	0	5	Sep 17	• Follow up being reported as part of 2017/18 audit
Developing the Local Economy	0	1	2	0	0	2	0	1	0	Jan 18	• 1 follow up carried out
IT Access Management	0	2	8	0	1	3	0	1	5	Jun 17	• 3 follow ups carried out
Physical Security of information	0	3	3	0	1	2	0	2	1	Apr 17	• 2nd follow up in progress
Sickness Absence	0	0	9	0	0	7	0	0	2	Sep 17	• 4th follow up in progress
Corporate Safeguarding	0	0	19	0	0	18	0	0	1	Sept 17	• 4th follow up in progress

Progress in delivering the Internal Audit Assurance 2017-18

34. The following table shows a summary of Internal Audit's work to date for this year. As the new Internal Audit Strategy has an 'organic' plan, this table will be added to during the year as more projects commence.

35. Where projects have been completed since 1 April 2017, the table provides assurance ratings and number of issues raised for the completed reviews.

36. The following projects have not yet commenced but are scheduled for the coming months:

  - Managing the Risk of Fraud & Corruption Phase 2

  - Registrars Service

  - Joint Corporate Procurement Unit

  - Financial Services 2017–18

Internal Audit Assurance Plan Areas of Work	2017–18 Days to Date	Likely Outturn Days	Current Status of Work	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
2017–18 Projects								
Corporate document retention	32	32	Complete	Low	0	3	1	
Modernising the Council to deliver efficiencies and improve services for our customers	48	50	Complete	Medium	0	0	2	
Highways asset management – Improving our roads	13	14	Complete	Medium	0	0	2	
AONB Grant	2	2	Complete	n/a				Certification of grant – no report issued
Welsh Government Grants	12	13	In progress	n/a				Certification of grant – no report issued
ALN & Inclusion / Recoupment & Out of County Placement / Special Education	8	40	On hold until December 2018					Head of Service request to delay start review while the service is undergoing a restructure.
Citizens Advice Bureau – Governance Arrangements	13	15	Closing meeting					
Corporate Communications	4	15	In progress					
Revenues Services	56	60	In progress					
Settlement Agreements	3	8	In progress					

Internal Audit Assurance Plan Areas of Work	2017–18 Days to Date	Likely Outturn Days	Current Status of Work	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
Projects Brought Forward from 2016–17								
Corporate risk management assurance	6	10	Complete	High	0	0	0	
Financial assurance 2016–17	33	33	Complete	Medium	0	0	5	
Petty cash review	27	30	QA review					
Fraud & Corruption Work								
National Fraud Initiative	15	20	In progress					
Managing the Risk of Fraud & Corruption Phase 1	8	10	Closing meeting					
Follow-up Reviews								
IA project follow-ups	46	100	In progress					
Management of follow-ups	4	8						
Other Areas of Work								
School Fund admin & audits	12	20	In progress					
Corporate Governance Framework 2017–18	0	10	Not started					
Corporate working groups	6	10	In progress					
Consultancy & corporate areas	18	40	In progress					

Internal Audit Assurance Plan Areas of Work	2017–18 Days to Date	Likely Outturn Days	Current Status of Work	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
IA Support & Management								
Team Meetings / 1:1s	17	40						
Management	39	50						
Training & development	24	40						
Total Days	202	493						

Internal Audit performance standards

37. Internal Audit measures its performance in two key areas:

- Follow-up audit work – Two measures to ensure that Internal Audit carries out its follow-up work promptly and that services implement agreed improvement actions.

- Customer Standards – A range of indicators to ensure that Internal Audit delivers a good service to its customers.

38. The table below shows Internal Audit's performance to date for 2017/18.

Internal Audit commences follow-up reviews in the planned month

Targets – Excellent 100% – Good 90% – Acceptable 80%

Current performance 100%

Services have implemented agreed improvement actions from Internal audit reviews

Targets – Excellent 75% – Good 70% – Acceptable 65%

Current performance 69% – Performance will be cumulative during the year and will improve as the year goes on.

Contact customers at least 2 weeks in advance to arrange a date for our visit

Targets – Excellent 99% – Good 95% – Acceptable 90%

Current performance 100 %

Send customers the agreed Project Scoping Document before we commence work

Targets – Excellent 99% – Good 95% – Acceptable 90%

Current performance 100 %

Send the customer a draft report within 10 working days of the closing meeting

Targets – Excellent 99% – Good 95% – Acceptable 90%

Current performance 100%

Send the customer our final audit report within 5 working days of draft agreement

Targets – Excellent 99% – Good 95% – Acceptable 90%

Current performance 100%