

APPENDIX A

INTERNAL AUDIT

2005/06 OUTTURN

1. Overall Position

	Approved Plan		Outturn	
	Days		Days	
Total	1,552		1,560	
Less Annual Leave, Sickness	364		365	
Management, Appraisals	72		63	
Training	99		38	
Administration	78		146	
Available for Audit Work	939		948	
Analysed as follows:		%		%
'Authority-Wide' Audits				
Major Financial Systems	220	24	210	22
Corporate Governance, Procurement	65	7	103	11
Business Support	40	4	31	3
Contract Audit	65	7	57	6
Computer Audit	65	7	57	6
Departmental Services				
Corporate Policy and Improvement	10	1	9	1
Resources	30	3	25	3
Community Services	163	18	155	16
Development Services	50	5	53	6
Harrogate International Centre	30	3	33	3
Other				
Consultancy	10	1	5	1
Planning and Review	142	15	76	8
Contingency	49	5	134	14
	939	100	948	100

- ◆ Approximately 91% of planned audits were completed at the year end
- ◆ 6 audits remained outstanding. Of these, 4 were postponed to 2006/07 at the request of the client. 2 audits were still in progress at 31 March 2006 but have now been completed
- ◆ There were 4 major investigations during the year
- ◆ The overall split of time between “productive” and “non-productive” was very similar to the Plan. (61% of total time was “productive”)

INTERNAL AUDIT CLIENT SURVEY

DECEMBER 2005 – SUMMARY OF RESULTS

How would you rate the following:

29 questionnaires were issued covering 25 audits and 4 departments; of which 26 (90%) were returned completed.

The PAQ asked clients 10 questions allowing responses ranging from 'very satisfied' through to 'very dissatisfied'. A summary of the answers are provided below:

Question 1 – The timing and duration of the audit?

6 (23%) were 'very satisfied', 19 (73%) were 'satisfied' and 1 (4%) was 'dissatisfied'.

Question 2 – The usefulness of the 'pre audit' meeting?

10 (38%) were 'very satisfied', 9 (35%) were 'satisfied', 1 (4%) was 'dissatisfied' and 6 (23%) were not applicable or did not comment.

Question 3 – The scope and objectives of the audit?

11 (42%) were 'very satisfied' and 15 (58%) were 'satisfied'.

Question 4 – Your ability to influence the areas to be audited?

7 (27%) were 'very satisfied', 18 (69%) were 'satisfied' and 1 (4%) was 'dissatisfied'.

Question 5 – How professionally the auditor conducted themselves?

14 (54%) were 'very satisfied' and 12 (46%) were 'satisfied'.

Question 6 – The feedback of the findings made during the audit?

13 (50%) were 'very satisfied', 12 (46%) were 'satisfied' and 1 (4%) was not applicable or did not comment.

Question 7 – The usefulness of the 'draft report post audit' meeting?

10 (38%) were 'very satisfied', 9 (35%) were 'satisfied' and 7 (27%) were not applicable or did not comment.

Question 8 – How well the report presented the findings, conclusions and recommendations made?

11 (42%) were 'very satisfied' and 15 (58%) were 'satisfied'.

Question 9 – The report for overall clarity and timeliness?

11 (42%) were 'very satisfied' and 15 (58%) were 'satisfied'.

Question 10 – the overall usefulness of the audit?

9 (35%) were 'very satisfied' and 17 (65%) were 'satisfied'.

Other comments made:

'Always find Internal Audit helpful and accommodating.' **Waste and Environmental Services Manager, DCS**

'The audit was conducted in a very professional and approachable manner. Results were well explained and concise.' **Licensing Manager, DCS**

'The auditor was very pleasant without compromising her role.' **Senior Human Resources Adviser, DR**

'A co-operative, positive approach was encouraged.' **Tenancy Services Team Leader, DCS**

'Timing is always an issue due to the peaks and troughs of our business – but we do appreciate the attitude of audit staff in being patient when we are busy.' **Head of Event Services, HIC**

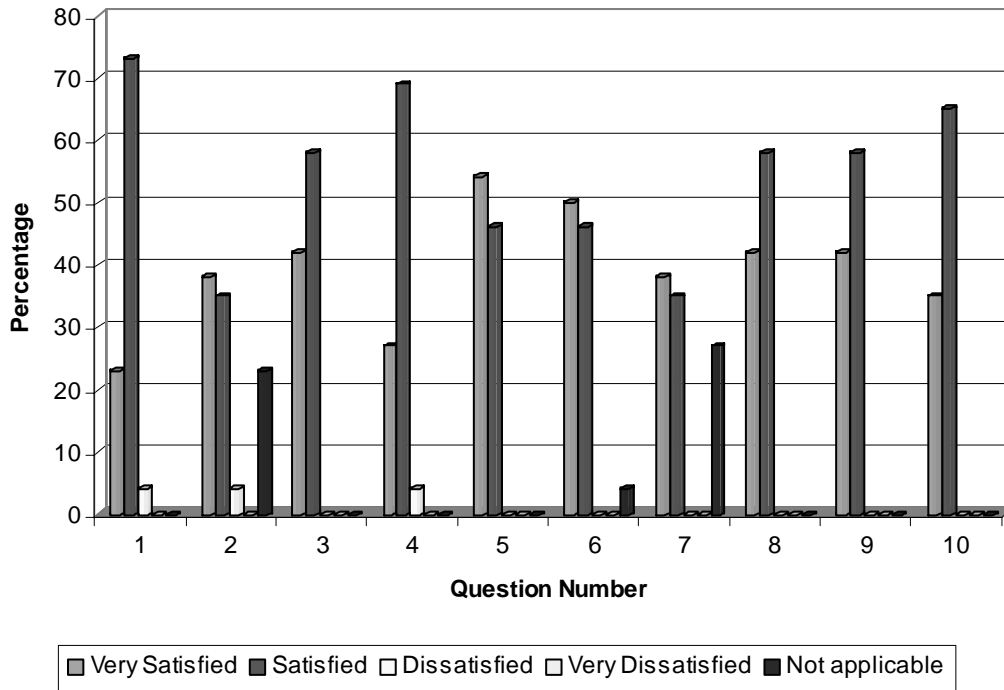
The audit enjoyed the usual co-operation and team work from the 2 departmental sections.' **Member Services Manager, DR**

'Simply to reiterate thanks and appreciation of the professional and supportive audit recognising the sensitivity of the agreements and processes. Identification and endorsements of good/improved practice welcomed and recommendations taken on board to maintain this position.' **Head of Marketing and Sales, HIC**

'This audit confirmed that the process in place is still working well and thanks to the auditor for the unobtrusive way in which this was undertaken.' **Marketing and Secretarial Assistant, HIC**

The overall results are diagrammatically presented in the graph below:

Analysis of Post Audit Questionnaire Results



INTERNAL AUDIT
2006/07 ANNUAL PLAN

		Days	
Total		1656	
Less:	Annual Leave, Sickness	397	
	Management, Appraisals	93	
	Training	89	
	Administration	80	
Available for Audit Work		997	
Analysed as follows			%
“Authority Wide” Audits			
	Major Financial Systems	250	25
	Corporate Governance and Anti-Fraud and Corruption Work	95	10
	Procurement – support to corporate project	10	1
	Contract Audit	65	7
	Computer Audit	75	7
Departmental Services			
	Corporate Policy and Improvement	10	1
	Resources	45	4
	Community Services	195	20
	Development Services	58	5
	Harrogate International Centre	40	4
Other			
	Consultancy	10	1
	Planning and Review	95	10
	Contingency	49	5
		997	100