

**REVIEW OF INTERNAL AUDIT**

**APPENDIX A**

Performance Measure	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18 (at 23/03/2017)
Levels of satisfaction from feedback questionnaires	84% (48 questionnaires returned)	84% (13 questionnaires returned)	81.3%	81.8%	82.3%	87%	88%	86%
Audits completed in year compared to revised plan	99% (101 out of 102)	95% (72 out of 76)	87% (73 out of 84)	94% (73 out of 78)	92% (65 out of 71)	85% (74 out of 87)	93% (87 out of 94)	74% (75 out of 101)  <b>See Note 1 below</b>
Key Control Audits completed in year compared with plan (all at least at final draft stage)	100% (7 out of 7)	100% (17 out of 17)	100% (10 out of 10)	100% (9 out of 9)	117% (7 against 6 planned)	100% (6 against 6 planned)	100% (4 against 4 planned) Less key control audits reviewed annually in line with risk based strategy now carried out on a cyclical basis	100% (4 against 4 planned)
Total completed audits and reviews	101	72	83 Planned – 84 Completed to Report – (11 in progress)	81 Planned – 78 (plus 47 Individual School Report) will be completed to Final Report – (5 in progress)	71 Planned - 76 (including 38 individual School Reports) will be completed to Final Report (11 drafting or in progress)	87 revised Plan (including 29 individual School Reports) completed to Draft or Final Report (13 in progress)	94 revised Plan (including 39 individual School Reports) completed to Draft or Final Report (7 in progress)	104 Planned 101 delivered (reasonable given estimates on no. of school/early year visits and follow-ups needed).

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Cost of audit service to SCC	£517,640	£459,080	£415,160	£415,160	£415,160	£373,644	£341,600	£359,000  <b>See Note 2 below</b>
Number of actions for improvements agreed by Managers		240	265	357	206	407	429	316 to date
Value for Money – average cost of audit day compared to (benchmarking)	SWAP = £244	SWAP = £244	SWAP = £244	SWAP = £244 CIPFA Benchmark Average = £319 per day	SWAP = £244	SWAP = £244 CCAN survey – average = £278 per day (16 respondents)	SWAP = £244	SWAP = £244

**Note 1: The date of the Review of SWAP has been brought forward for 2018, in order to bring it in line with the setting of the Internal Audit Plan. The progress in completed audits is therefore lower than in previous years when this item has been brought to Audit Committee. Members will note from the regular internal audit update reports that progress against the Internal Audit Plan is acceptable.**

**Note 2 : During 2017/2018, SCC purchased additional days from SWAP as a one-off in order to have specialist audit staff investigate a number of fraud and corruption allegations.**