

# **London Borough of Hackney**

## **Internal Audit Annual Plan 2022/23**

## 1. Introduction

1.1 The remit of the Audit Committee as detailed in the terms of reference is: -

‘To provide independent assurance to the members of the adequacy of the risk management framework and the internal control environment. It provides independent review of Hackney’s governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.’

1.2 A key element of this consideration is the Annual Internal Audit Plan which provides details of the audit service’s operational approach, working methods and specific audits to be undertaken.

1.3 This document sets out the division of responsibilities between the Internal Audit Service and managers, and presents the Annual Internal Audit Plan and Key Performance Measures for 2022/23.

## 2. Statutory Requirements

2.1 The Council’s Internal Audit Service is delivered in accordance with a regulatory framework comprising: -

- Section 151 of the Local Government Act 1972 which requires every local authority to ‘make arrangements for the proper administration of their financial affairs’.
- The Accounts and Audit Regulations 2015 require that all local authorities must “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”
- The Public Sector Internal Auditing Standards 2013 (PSIAS), as updated in 2017. These standards set out what is meant by ‘proper internal audit practices’. These are mandatory standards.
- The Council has delegated to the Group Director of Finance & Corporate Resources (the Council’s Section 151 Officer) day to day responsibility to ensure the provision of a high quality internal audit service. The service is therefore required to work to professionally defined standards and in close liaison with the Group Director of Finance & Corporate Resources.
- The regulations also require the Council to undertake an annual review of its corporate governance arrangements which includes its internal control systems and publish as part of its final accounts arrangement, an Annual Governance Statement (AGS) that provides assurance with regard to governance arrangements.

2.2. The key elements utilised to meet the statutory requirements are: -

- The agreed strategic approach to the provision of audit services in the longer term
- The Internal Audit Annual Plan covering specific reviews for a given year

- The incorporation of best practice information/publications produced by relevant professional bodies
- The provision of working procedures within the Internal Audit Service

2.3 The Internal Audit Charter and the Internal Audit Strategy both reflect the requirements of the PSIAS. These standards require a risk-based plan that sets out how the internal audit service will be provided and developed in accordance with the Charter and how it links to the Council's objectives and priorities.

### **3. Main Objectives**

3.1 The overall objective of the Internal Audit Service is the provision of a high quality, independent and objective service that effectively meets: -

- The statutory requirements placed on the Council
- The individual needs of customers and stakeholders
- The wider needs of Hackney and its community
- The professional standards set for the provision of internal audit services.

3.2 Internal Audit's key objectives are to:

- Add value, improve operations and help protect public resources.
- Provide assurance that the Council's operations are being conducted in accordance with external regulations, legislation, internal policies and procedures.
- Provide assurance that significant risks to the Council's objectives are being identified and managed through delivery of the Audit Plan covering key areas of Council activity.
- Provide independent assurance over the Council's risk management, internal control and governance processes.
- Provide advice and support to management to enable an effective control environment to be maintained.
- Promote an anti-fraud, anti-bribery and anti-corruption culture within the Council to aid the prevention and detection of fraud.
- Investigate allegations of fraud, bribery and corruption (this is undertaken by the Audit Investigation Team).
- Promote and develop risk management processes and awareness across the Council.
- To provide an annual audit opinion based on the work of internal audit together with other sources of assurance.
- To ensure that the statutory requirements of the Accounts and Audit Regulations 2015 in relation to a published Annual Governance Statement (AGS) are met.
- To provide a comprehensive service to management in the specialist areas of computer audit and special investigations.
- To ensure a planned approach to anti-fraud initiatives and develop this function as an expanded initiative in the work of the Anti-Fraud Service.
- To undertake work in developing our partnership working arrangements with external agencies, Metropolitan Police and our External Auditors.

### **4. Division of Responsibilities**

4.1 It is management's responsibility to establish and maintain a sound system of internal control and to prevent and detect irregularities and fraud by

ensuring that risks are properly managed. Their responsibility involves: -

- ensuring the objectives/intentions of the Council are delivered (including those outlined in plans, policies & procedures) and are in compliance with the laws/regulations under which the organisation operates
- ensuring the reliability of data and information used either internally or reported externally
- safeguarding the Council's resources
- promoting efficient and effective operations which safeguard against the risk of fraud

4.2 Internal control is an integral part of managing operations and as such internal auditors independently review how effectively management discharges this aspect of its responsibilities by evaluating the effectiveness of systems and controls and providing objective analysis and constructive recommendations. Management retains full ownership and responsibility for the implementation of any such recommendations.

## **5. Audit Resources**

5.1 The Council is required to provide sufficient resources to enable an adequate and effective Internal Audit service to be delivered that meets its objectives. Internal Audit should have appropriate resources in order to meet its objectives and comply with the PSIAS. The current level of resources is considered sufficient to develop and ensure delivery of the Audit Annual Plan and provide the necessary assurance on the effectiveness of the system of internal control.

### **5.2 Audit Establishment**

The Corporate Head of Audit, Anti-Fraud & Risk Management oversees the work of the Division. The Audit and Anti-Fraud Service consists of two distinct functions, a restructure of the service expected to be undertaken during the reporting year has been delayed due to the corporate need to focus on providing key support services during the Covid-19 pandemic. While the resources reported below have taken account of the reduction in staffing levels following the corporate redundancy scheme in 2020 further changes to the structure may occur during 2022/23 following a management review.

#### **Internal Audit Team**

An in-house team is responsible for the delivery of the Annual Audit Plan. The team currently comprises the Head of Internal Audit and Corporate Risk Management, four auditors and a corporate risk advisor. The Council also has a three year contract in place with an independent company which provides specialist IT audit skills to perform the technical aspects of ICT audits within the plan.

#### **Anti-Fraud Teams**

The anti-fraud service currently consists of the Audit Investigation Team (AIT) and Proactive Anti-Fraud Teams (PAFT) who are responsible for carrying out anti-fraud work and investigations into fraud and irregularity across all Council directorates. The teams comprise two investigation managers and 14.6 investigators. The PAFT manager post remains vacant pending a proposed restructure. The service also has responsibility for overseeing a number of

corporate functions [i.e. Regulation of Investigatory Powers Act (RIPA), Proceeds of Crime Act (POCA), Whistleblowing and Money Laundering].

The AIT deals with anti-fraud work and investigations across directorates, including any allegations of breaches to the code of conduct involving irregularity or fraud. Dedicated personnel are in place within this team to deal with the following specific fraud threats: -

- One dedicated full time investigator supporting the No Recourse to Public Funds team (NRPF). This post is funded by the Children's & Education Directorate.
- The equivalent of one full time investigator from the team is dedicated to undertaking investigations into parking related abuse.
- One part time investigator (0.6 FTE) acting as a liaison officer between the DWP and the Housing Benefit service.

The PAFT also incorporates the Tenancy Fraud Team (TFT) which comprises five investigation officers. There was a reduction of one investigator on this team as a result of the voluntary redundancy scheme in 2020.

### 5.3 Analysis of Operational Time

An analysis of operational time has been performed to calculate the resource available for audit and counter fraud activity. This analysis makes allowance for 'non-available' time (corporate management, external audit liaison, staff meetings/briefings, training, etc) and non-operational time for annual leave, bank holidays. After making allowances for these areas, a net amount of productive operational time is available for audit/project work.

### 5.4 Available Audit Time

During 2022/23 it is estimated that operational time available, taking account of a possible vacancy drag lasting up to 12 weeks, for internal audit work will be 818 days, and operational time available for anti-fraud activity is estimated to be 2024 days. The division also supports the development of the Council's Chartered Institute of Public Finance & Accountancy (CIPFA) graduate trainees, no allowance has been made in the figures as it is unclear what resources might be assigned to the division during the financial year.

**Table 1: Operational Days Available 2022/23**

	Internal Audit Service	Investigation Service	Total Days	Percentage %
Gross Days Available	1506	3654	5160	100%
<u>Less Indirect Time:</u>				
Management/Advice*	-267	-593	-860	17%
Leave, training, etc.	-209	-675	-884	17%
Vacancy drag	-112	-362	-474	9%
Less contingency allowance for disruption to services from Covid-19/Cyber attack	-100		-100	2%
<b>Operational Days Available</b>	<b>818</b>	<b>2024</b>	<b>2,842</b>	<b>55%</b>

\*This includes all available time of the Corporate Head of Audit, Anti-Fraud & Risk Management.

## 6. The Audit Approach

- 6.1 Internal Audit is responsible for providing independent assurance on the adequacy of the Council's internal control framework. This is delivered through an opinion included as part of the Annual Audit Report. The opinion is derived from the results of audit activity as set out in the Annual Audit Plan, which focuses on areas of highest risk. Following each audit a report is produced for management with recommendations (categorised as High, Medium or Low) for improvement.
- 6.2 Each report contains an opinion on the level of internal control operating within the area being audited, ranging from Significant to No Assurance. The annual assessment of the Council's overall internal control environment is based on an overview of the level of assurance applied to each area audited. The annual opinion then forms part of the review of the effectiveness of the Council's governance framework and is included in the Annual Governance Statement.
- 6.3 The Audit Plan is a flexible and dynamic resource planning tool which, in order to remain relevant, may be revised and adjusted during the year in response to a constantly changing environment and the need to reflect changes in the Council's risks, operations, systems and controls. Where such changes are required, details will be reported to management and the Audit Committee as part of the regular progress reports.
- 6.4 The Audit Plan is prepared based upon a risk assessment methodology which takes into account the size of the risk or exposure, the likelihood that the risk will materialise, any mitigating controls in place. Known areas of change within the Council and externally (e.g. legislation) are also considered. The main factors taken into account in compiling the Audit Plan consist of: -
- Materiality and significance based upon budgets and volumes of transactions.
  - Consideration of the Council's strategic risk register, directorate/service level risk registers and corporate objectives.
  - Changes to the control environment and significant legislative changes.
  - Key governance issues as identified during the previous year's AGS process.
  - Concerns and emerging risks as identified through consultation with management teams, external audit and other relevant bodies.
  - National and London wide horizon scanning which identifies public sector emerging risks and themes for consideration as part of audit planning.
  - Cross fertilisation of risks and themes with Counter fraud work, to ensure that significant fraud risks are managed.
  - The need to comply with the PSIAS.
  - Previous audit history and assurance level in specific areas including follow up work.
  - Other sources of assurance.
- 6.5 Wherever possible, Internal Audit will take assurance from management's oversight of the control framework, and the results of the inspections performed by any other review bodies, for example Care Quality Commission and Ofsted.

- 6.6 The service places great emphasis on an integrated approach to its work that links systems, regularity and computer reviews for specific areas to the service's work on anti-fraud initiatives in what are considered key risk areas.
- 6.7 The approach outlined above ensures that the Audit Plan is supportive of Directors and Senior Management in delivering the strategic priorities and corporate improvement priorities of the Council, provides an opinion on the overall internal control environment and gives assurance that all directorates/services are covered in a given period and that the approach is consistent throughout the Council. All of which are key to good corporate governance.
- 6.8 Individual risk assessments on project work are also undertaken and audit reports provide management with advice on risk issues as part of the scope developed for each audit review.
- 6.9 In addition to ensuring that audit resources are directed to those areas of greatest risk to the Council achieving its objectives, audit activity will also include the following strands:
- Coverage of the Council's key financial systems on a regular basis, to ensure that core assurance is provided.
  - Compliance reviews in certain areas, such as the Borough's schools to ensure that every school receives a review at least once every 4 years, but more frequently where a risk assessment indicates that the risk landscape has changed (such as a change in school leadership, impending academisation, discussions with HLT). In appropriate circumstances school reviews will be undertaken through the use of Internal Control Questionnaires.
  - Follow up audit work to ensure that recommendations are addressed within the agreed timescales and that where audits received no or limited assurance, a subsequent visit can provide assurance that control weaknesses have been addressed.
  - Unforeseen work can arise due to new areas of service provision, management requests or emerging risks which are appropriate to audit within the year. In order to allow some flexibility, a contingency allowance is included to enable such work to be undertaken without adversely affecting delivery of the planned audit work.
  - Whilst the majority of audit work can be planned ahead, there are occasions when audits cannot be undertaken (for example, significant change takes place in the audit area). In these circumstances, the audit may need to be deferred, or may be replaced in agreement with the relevant manager.
- 6.10 Details of the projects included in the Annual Audit Plan for 2022/23 are attached as Annex 1. Key areas of activity that in the past were reviewed annually will in future be reviewed as indicated by a risk assessment, other audits are included which reflect key risks identified through the risk management process and which were considered by the Audit Committee during the year.

## 7. Audit Anti Fraud Work

- 7.1 Reactive counter-fraud referrals are received regularly. These invariably require urgent priority attention and sometimes develop into more wide-ranging projects which might encompass entire systems or business areas.
- 7.2 Resources from the investigation teams will be used to carry out proactive reviews. During the year the team will target a variety of areas within the services run by the Council and will carry out anti-fraud initiatives utilising a variety of techniques, linking this with the work of Internal Audit.
- 7.3 As in previous years, the service will be involved in the National Fraud Initiative (NFI). This is an ongoing exercise which involves a national computer data match of information held by all local authorities, the NHS and other public sector bodies in order to detect potential fraud and irregularity. The latest datasets were provided to councils at the end of 2020/21. The service continues to work on these matches.
- 7.4 The Public Interest Disclosure Act 1998 requires all public bodies to put in place a system for dealing with anonymous allegations against members of staff within the organisation. The Council has in place an independent 'Whistleblowing' telephone hotline in order to meet its obligations under this Act. The Audit Investigation Team is responsible for investigating any issues of potential fraud and irregularity that arise through this facility.
- 7.5 The Corporate Head of Audit, Anti-Fraud & Risk Management is responsible for overseeing the Council's activities under the Regulation of Investigatory Powers Act (RIPA). One officer on the Audit Investigation Team has specific responsibilities for maintaining the corporate records and ensuring compliance.
- 7.6 The Corporate Head of Audit, Anti-Fraud & Risk Management has corporate responsibility for activities under the Proceeds of Crime Act (POCA). The powers enable accredited officers to apply to the courts to confiscate funds in criminal cases. One member of the team has been accredited as a Financial Investigator under the powers of POCA and is also responsible for overseeing the administration of the Council-wide use of the powers. Officers in other departments such as Trading Standards are also accredited to undertake this work. This was an expanding area of activity for the Council as its successful use can bring financial benefits to the Council for use in future investigation initiatives however in the past year AAF lost one accredited officer and Trading Standards also lost accredited officers. Trading Standards are currently supporting officers in their service to obtain accreditation, additional resources in AAF have not been identified as this is pending the outcome of the restructuring of this service.
- 7.7 Members of the team continue to represent the Council in corporate initiatives both internally and on London-wide steering groups (e.g. London Public Sector Counter Fraud Partnership and London Boroughs Fraud Investigators Group). Representation on these groups ensures the service remains at the forefront of investigations work across London.



## 8. Performance Management

8.1 It is important that the effectiveness of the work of Internal Audit is monitored and reported in order to comply with the requirements of the Accounts & Audit Regulations 2015 and to provide the necessary assurance to Members and management as to the adequacy of the Internal Audit function. There is a range of performance criteria for Internal Audit which is monitored throughout the year and reported to the Audit Committee as part of the regular progress reports for the service.

### 8.2 Client Liaison

The Internal Audit Service issues satisfaction surveys to auditees at the end of each review. Responses received are used to assess any areas for improvement and enable action to be taken to rectify matters.

### 8.3 Key Performance Indicators (KPIs)

The objectives of the service for 2022/23 and the KPIs which will be used to measure cost and efficiency, quality, client satisfaction and continuous improvement throughout the year are shown in Annex 2.

## 9. Audit Skills and Experience

9.1 Members of the Internal Audit Service have appropriate skills, holding relevant professional qualifications including CIPFA, IIA and AAT, and have considerable experience in internal audit both in the public and private sector.

9.2 Members of the Anti-Fraud Teams hold various qualifications including Accredited Counter Fraud Specialist (ACFS) or equivalent, PiNS, POCA Financial Investigator and Senior Authorising Officer.

9.3 Individual officers have a personal responsibility to undertake a programme of continuing professional development to maintain and develop their competence. This is achieved through professional training, attendance at seminars and in-house training courses. Training needs are assessed on an ongoing basis and are formally reviewed annually as part of the Council's staff appraisal processes.

9.4 Staff continue to be trained to ensure that the needs of the service and personal development requirements are met. A variety of training initiatives are planned during the year include: -

- Continuous personal development opportunities
- Refresher training relating to RIPA & Money Laundering as relevant
- Training/accreditation for relevant officers in respect of POCA
- Membership benefits of CIPFA's Better Governance Forum include an annual programme of events designed to ensure that audit and anti-fraud staff keep abreast of current developments
- London Audit Group participation to keep abreast of pan London initiatives

These training and development initiatives provide members of the division with the necessary skills to assist in the achievement of the audit plan.

9.5 When technical skills are required and it is not cost effective to develop and maintain these skills in house, an external provider is used (e.g. specialist IT auditing skills are brought in to cover the technical IT audits).

<b>INTERNAL AUDIT PLAN 2022/23</b>			
<b>Assignment</b>	<b>Days</b>	<b>High Level Scope/Coverage</b>	<b>Reason for Audit</b>
<b>CORPORATE - CROSS CUTTING</b>			
AGS co-ordination 2020/21 & 2021/22	25	Information gathering from across the organisation to support the production of the Council's AGS.	Core Compliance
Climate Change/Zero Tolerance	15	Corporate review of the Climate Action Plan	Assurance - Deferred from 2021/22
Equal Pay	15	Compliance with legislation/regulations	Regulatory compliance Originally deferred from 2019/2020 due to Covid. Further deferred until 2021/22 due to Cyber attack
Organisational Culture	15	Significant changes to senior management team	Organisational Risk
<b>SUB TOTAL CROSS CUTTING</b>	<b>70</b>		
<b>CHIEF EXECUTIVE'S</b>			
<b>Legal, Democratic &amp; Electoral Services</b>			
Council Meetings - Governance	15	Council, ctees, officers	Hybrid/in person - what are the risks? How are these mitigated
<b>SUB TOTAL CHIEF EXEC'S</b>	<b>15</b>		
<b>CHILDREN &amp; EDUCATION</b>			
<b>Children &amp; Families</b>			
LAC Incidentals	15	Consistency, decision making process, (process for placement, allocation & 3 month review), verifying payments are valid and monitored, overspends	Limited assurance in Nov 2018, to include follow up. Deferred from previous year due to change of management
Local Safeguarding Children's Partnership	15	Compliance with legislation/regulations	Risk Register
NRPF	15	Compliance with legislation/regulations	Increasing risk due to number of claimants (resources, reputation, costs)
Development of Children & Family Hubs	15	Significant government funding & joint working, setting up new governance arrangements. IA representation on Transformation Board.	Advisory role
Joint Agency Funding - Children with Complex Needs	15	Efficient and effective use of funding	Assurance, financial and reputational risks
<b>Education &amp; Schools</b>			

Schools overview report 2019/20	5	Summary of previous year's audits detailing key themes.	Annual Summary
Compliance review for schools based upon a risk assessment & cyclical review, 10 this year.	30	All schools receive an audit at least every 4 years. To be done with internal control questionnaires unless specific concerns have been raised.	Compliance
Cost of Children in Alternative Provision	15	Costs incurred as a result of Exclusions	Financial and reputational risks
<b>SUB TOTAL C&amp;E</b>	<b>125</b>		
<b>ADULTS, HEALTH &amp; INTEGRATION</b>			
<b>Adult Services/Public Health</b>			
Mortuary	15	Statutory Review	Annual Audit
Integrated Learning Disabilities Service (ILDS)	15	Cyclical review, not audited for at least 5 years	Audit Planning Cycle Deferred from 2019/20 & again from 2020/21 & 2021/22 due to Covid & Cyber.
Commissioned Services	15	Management request	Assurance
Safeguarding Adults	15	CQC inspection planned for next year	Assurance
Procurement of Homecare	15	Procurement exercise - has this been done in line with procedures, effectively, etc	Assurance
Public Health	15	Finance controls in place for appropriate authorisation and administration of payments	Risk Assessment
<b>SUB TOTAL AHI</b>	<b>90</b>		
<b>FINANCE &amp; CORPORATE RESOURCES</b>			
<b>Financial Management</b>			
Banking Team - Refunds of Income	15	New process	Assurance
Treasury Management	15	Cyclical review - not reviewed in past 2 years due to Covid/Cyber attack	Core Financial System
Main Accounting System	15	Cyclical review - not reviewed in past 2 years due to Covid/Cyber attack	Core Financial System
Accounts Receivable	15	Cyclical review - not reviewed in past 2 years due to Covid/Cyber attack	Core Financial System
Pensions	15	Cyclical review - not reviewed in past 2 years due to Covid/Cyber attack	Core Financial System
<b>Procurement</b>			
Supplier Set-up on Cedar	15	Cyclical review - not reviewed in past 2 years due to Covid/Cyber attack	Assurance

IR35 Follow up	5	Previous review was 'Limited' assurance	Assurance
<b>Human Resources</b>			
Matrix ICT Contract (Digital market place)	15	Checks and balances in the system that is used for procurement by ICT. Spend has increased significantly with them since 2017.	Compliance with corporate processes
<b>Strategic Property</b>			
Commercial Property Income	15	Increased risk to income due to pandemic.	Risk register
<b>Rev's &amp; Ben's</b>			
Council Tax	15	Council Tax Collection/Enforcement of Arrears	Core Financial System
NNDR/Business Rates	15	Key controls over registration, billing, arrears, discounts, voids, inspections, appeals, refunds, MIS/PIs.	Core Financial System Deferred from 2020/21 due to Covid and 2021/22 due to cyber attack
<b>SUB TOTAL FCR (EXCL ICT)</b>	<b>155</b>		
<b>ICT</b>			
3 year ANA	7	Preparing 3 year Audit Needs Assessment to focus resources on areas of highest risk	Audit Planning
ICT governance	12	Focusing on the governance of technical design, change management and information security	Reputational risk and compliance
ICT security	12	Reviewing other aspects of security arrangements	Risk Assessment
Home working support	10	Looking at the provision that has been made for home workers, the arrangements when people join and leave, and the management of assets provided to home workers	Risk assessment - Reputational risk and compliance
Cloud platform	15	Reviewing the design, implementation and roadmap for our cloud platform	Audit Planning cycle & risk assessment
Follow up of recommendations	4		
<b>SUB TOTAL ICT</b>	<b>60</b>		
<b>CLIMATE, HOMES &amp; ECONOMY</b>			
<b>Housing</b>			
TMOs - risk assessed coverage 2 x TMO per year	30	Cyclical review of Council TMOs	Risk Assessment
Streetscene	15	Contract performance management	Audit planning cycle
Fire Safety Risks	15	Large back log due to Covid	Reputational Risk & Compliance

Rent arrears - Incl. Effect of UC on tenant arrears	15		Financial Risk
Repairs Backlog	15	Review of improvement plan and outcomes	High political profile, Reputational Risk
Assurance on new systems? Repairs, Asset mgmt & Community Safety	15	New systems - are they meeting expectations	Assurance
LTN Process	15	Process & governance arrangements - several judicial reviews of scheme	Assurance
<b>Public Realm</b>			
Use of Infrastructure Levy/section 106	15	Use of receipts, Article in Property Weekly suggested LBH had 2nd highest discrepancy between receipts and expenditure	Audit Planning Cycle
<b>Regeneration</b>			
Housing Supply Programme	15	Key controls	Audit Plan Cycle
Area Regeneration	15	Key controls, allocation/decisions around improvement grants	Audit Plan Cycle
Processes & Procedures	15	How effectively are the processes/procedures working	Assurance
<b>SUB TOTAL CHE</b>	<b>180</b>		
<b>ALL DIRECTORATES TOTAL</b>	<b>695</b>		
Contingencies	123	Follow up work & completion of 2021/22 audits, contingency for emerging risks. Allowance for impact of Covid-19 / Cyber Attack	
<b>TOTAL AUDIT DAYS</b>	<b>818</b>		

<b>Objectives, Key Performance Indicators (KPI's) and Targets for 2022/23</b>		
<b>Objectives</b>	<b>KPI's</b>	<b>Targets</b>
<p><b>Cost &amp; Efficiency</b></p> <p>1) To ensure the service provides Value for Money</p>	<p>1) Percentage of annual plan completed by 31 March</p> <p>2) Average number of days between end of fieldwork to issue of draft report</p>	<p>1) 90%</p> <p>2) Less than 15 working days</p>
<p><b>Quality</b></p> <p>1) To maintain an effective system of Quality Assurance ensure recommendations made by Internal Audit are agreed and implemented</p>	<p>1) Percentage of agreed significant recommendations which are implemented in agreed timescales</p>	<p>1) 100%</p>
<p><b>Client Satisfaction</b></p> <p>1) To ensure that clients are satisfied with the service and consider it to be good quality</p>	<p>1) Results of Post Audit Questionnaires</p> <p>2) Results of other Questionnaires</p> <p>3) No. of Complaints / Compliments</p>	<p>1) Average score of satisfactory and above</p> <p>2) Satisfactory results</p> <p>3) No target – actual numbers will be reported</p>
<p><b>Continuous Improvement</b></p> <p>1) To ensure that the service develops in line with modern thinking and practice on Internal Auditing</p>	<p>1) Internal/External assessment under the Public Sector Internal Audit Standards</p>	<p>1) Internal Audit team conforms with the PSIAS</p>