

INTERNAL AUDIT - PERFORMANCE INDICATORS 2022/23

APPENDIX 3

Performance Indicator			2021/22		2022/23		2022/23	2023/24
			Target	Actual	Target	Actual	WCIAG Average	Target
1	The percentage of the Audit Plan completed	%	75	82	75	62	Unavailable	75
2	The percentage of Client Quality Control Questionnaires returned	%	90	97	90	95	Unavailable	90
3	The percentage of Client Quality Control Questionnaires rated at least Satisfied	%	98	99	98	99.5	Unavailable	98
4	Audit percentage of audit recommendations accepted against made	%	95	99	95	99.5	Unavailable	95
5	Audits completed within planned time	%	70	84	70	85	Unavailable	70
6	Average period - from client response to final report being issued	Days	3	0.4	3	0.4	Unavailable	3
7	Average period - between closing meeting to draft report being issued	Days	10	0.6	10	0.8	Unavailable	10
8	Average cost per directly chargeable day	£	300	329	335	365	Unavailable	350

Notes

> Target for PI 8 amended to £335 for 2022/23 rising to £350 in 2023/24 and £380 in 2024/25 to reflect salary inflation going forward.  
 > Comparator figures for 2022/23 above relate to the average results of the Welsh Local Authorities in the Welsh Chief Auditors Group were not available at the time of writing this report.