

Internal Audit Customer Survey Results

Earlier in the year we surveyed Directors, Heads of Service and other selected managers with whom we have frequent contact, including staff from Serco, Vivacity and some schools. The aim was to obtain a view on our services and the scope of our work, as well as how well we perform our work and respond to the needs of the Council.

There were 19 respondents in total, amounting to 40% of those contacted, and representing the following areas:

	Number
Resources	2
Governance	2
Growth and Regeneration	4
People and Communities	5
Other	3
Anonymous	3

Overall the response was very positive, with the majority of our services regarded as critical or important, and our performance rated as excellent or good by many.

One of the main themes that emerged is around awareness and understanding of our role. Responses indicate that Internal Audit are seen in a more traditional role, with compliance auditing, fraud investigations and finance being seen as the most important aspects of our work. In addition, it was notable that respondents rated our work as providing more value for their teams than for the council as a whole. Whilst we clearly carry out work that is valued, we are mindful that professional audit standards and statute dictate that our role is one of risk based assurance covering the whole governance, risk and control framework of an organisation.

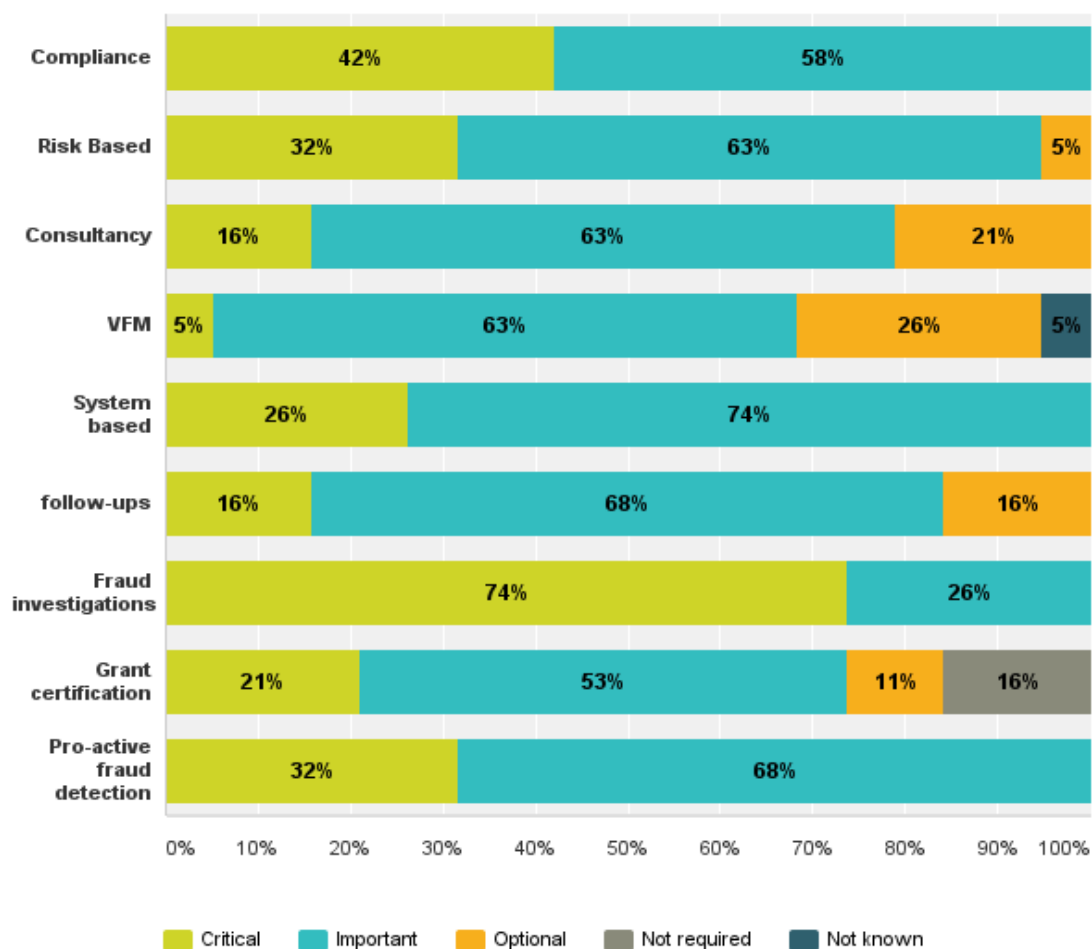
The divergence between the two is something we need to explore to ensure that we are providing a service that both meets professional standards and the needs of the organisation. We will be meeting with senior management teams over the next few weeks to explore further their requirements and a survey of members is also planned. We will also be carrying out a self-assessment against the Public Sector Internal Auditing Standards and looking at our work processes to ensure they are efficient.

Detailed results can be found in the following pages.

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Q1 Internal Audit provide a variety of services. Please rate the following in terms of their importance to you.

Answered: 19 Skipped: 0



KEY POINTS

- Fraud Investigations, Compliance and Pro-active Fraud Detection are considered the most important. All felt these were not optional. Fraud is always given priority, but we carry out few compliance audits.
- Middle of the range is our routine work – Systems and Risk based audits and follow-ups. Risk based auditing and following up audits (to monitor implementation of

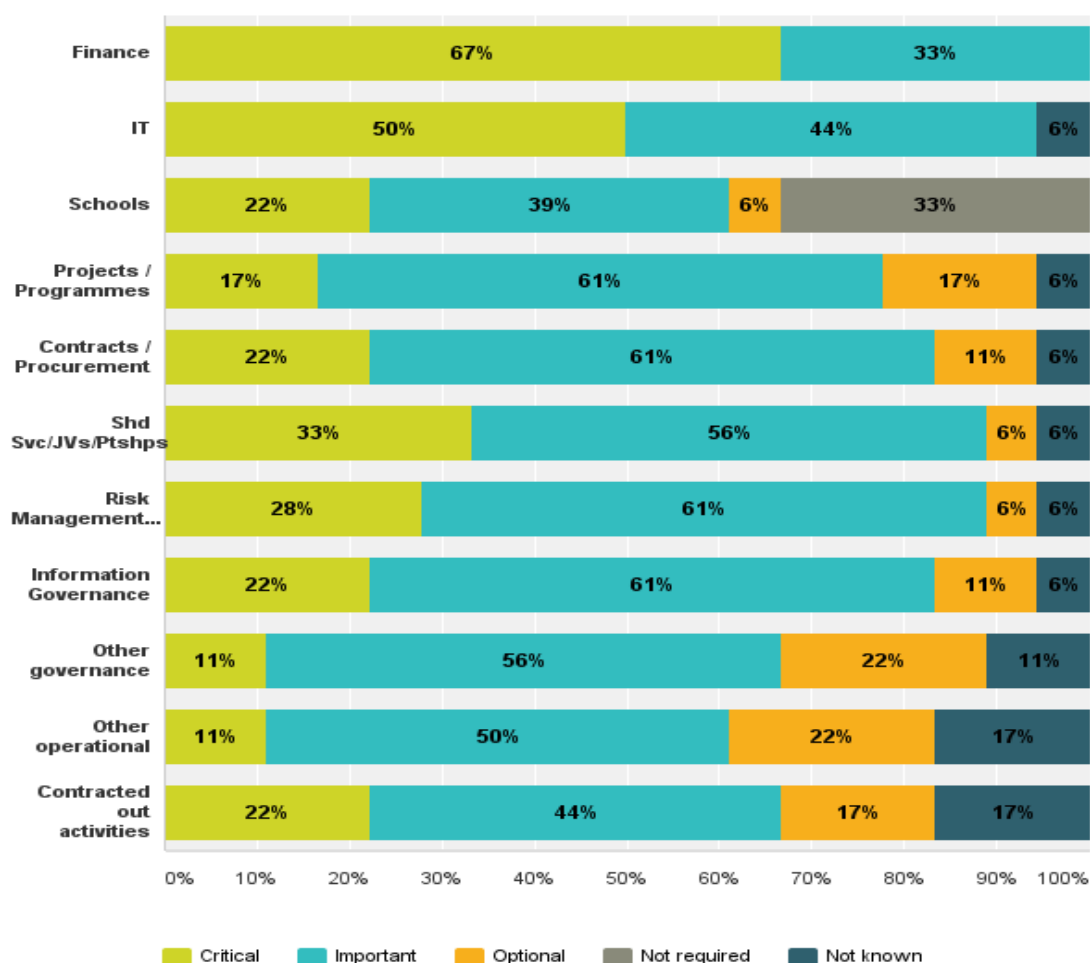
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recommendations) are key according to the professional standards that we must follow according to statute.

- Bottom 3 are VFM, Grant Certification, and Consultancy. More respondents felt these were optional or not required. Those who felt that grant audits are not required were from areas that don't receive grants.

Q2 The scope of Internal Audit's work covers all council activities. Some key activities that we focus on are listed below. How important is our work in each of these areas?

Answered: 18 Skipped: 1



KEY POINTS

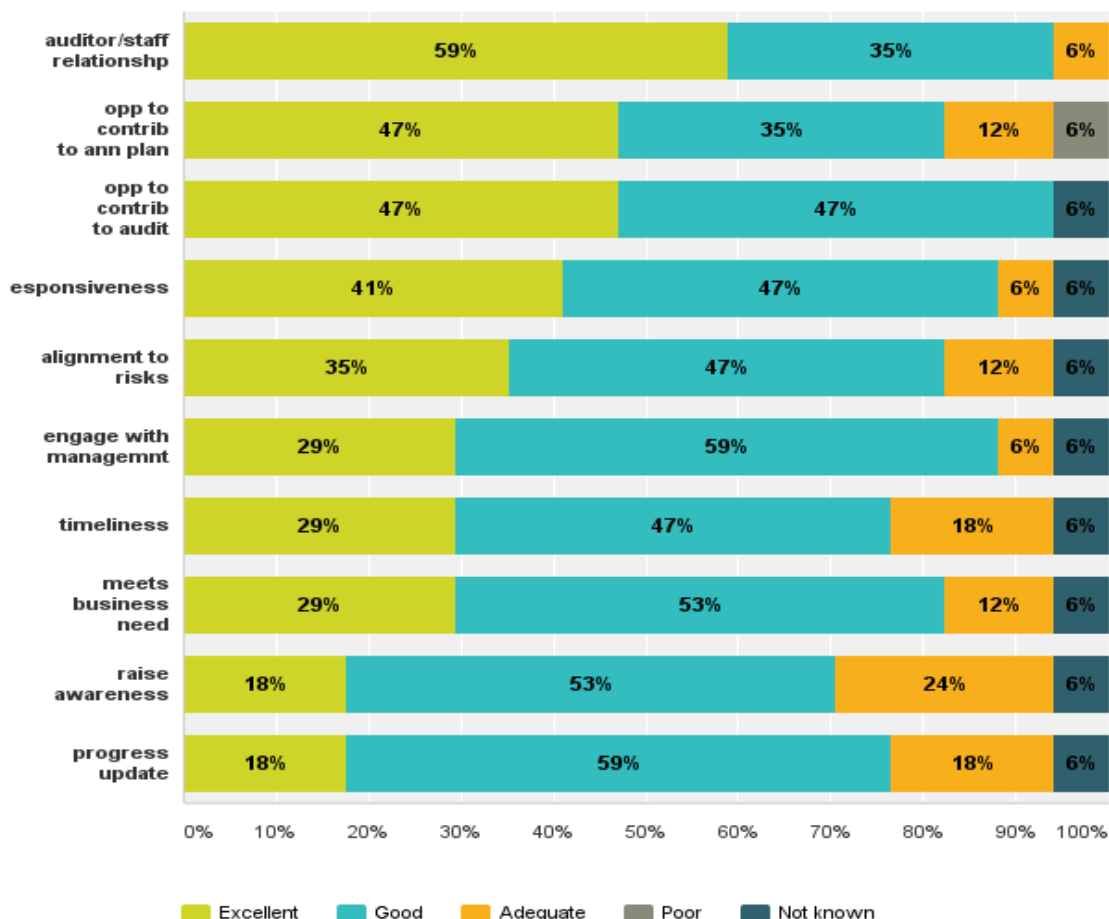
- Top 2 are Finance and IT by some margin. Both important but also possibly areas with which Internal Audit is traditionally associated.
- Schools seems least important, but a number of 'not required' responses on schools come from areas that have little or no involvement with schools.

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- All areas rated critical by some.
- Our prioritisation of resource into any of the above areas is determined by levels of risk.

Q3 As customers of Internal Audit, how do you rate our performance in the following areas?

Answered: 17 Skipped: 2



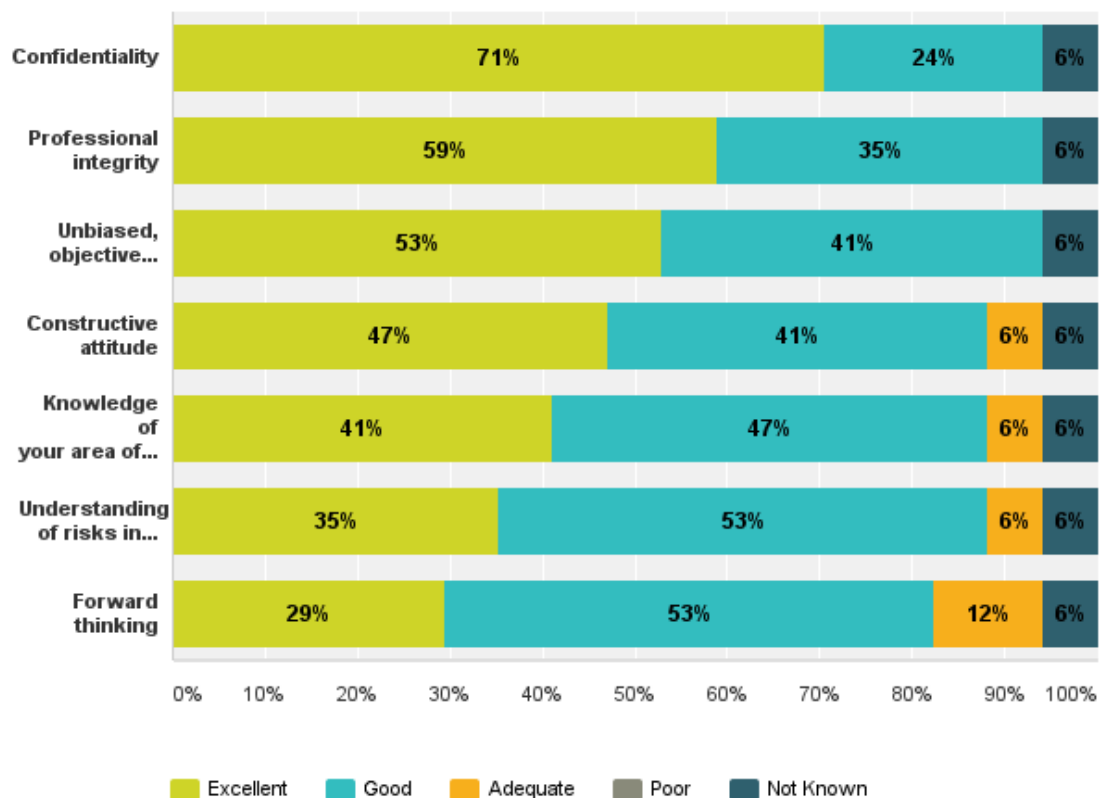
KEY POINTS

- Respondents rated our level of performance highly in all areas, but those areas that could be improved include: raising awareness of our role; timeliness of our work; and provision of progress updates.
- There was a comment that capability is excellent but there is concern about the capacity to deliver in a timely manner.
- Another comment was a suggestion to meet with management teams twice annually to discuss progress.

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Q4 Based on your contact with audit team members over the last year, how do you rate them on the following attributes?

Answered: 17 Skipped: 2



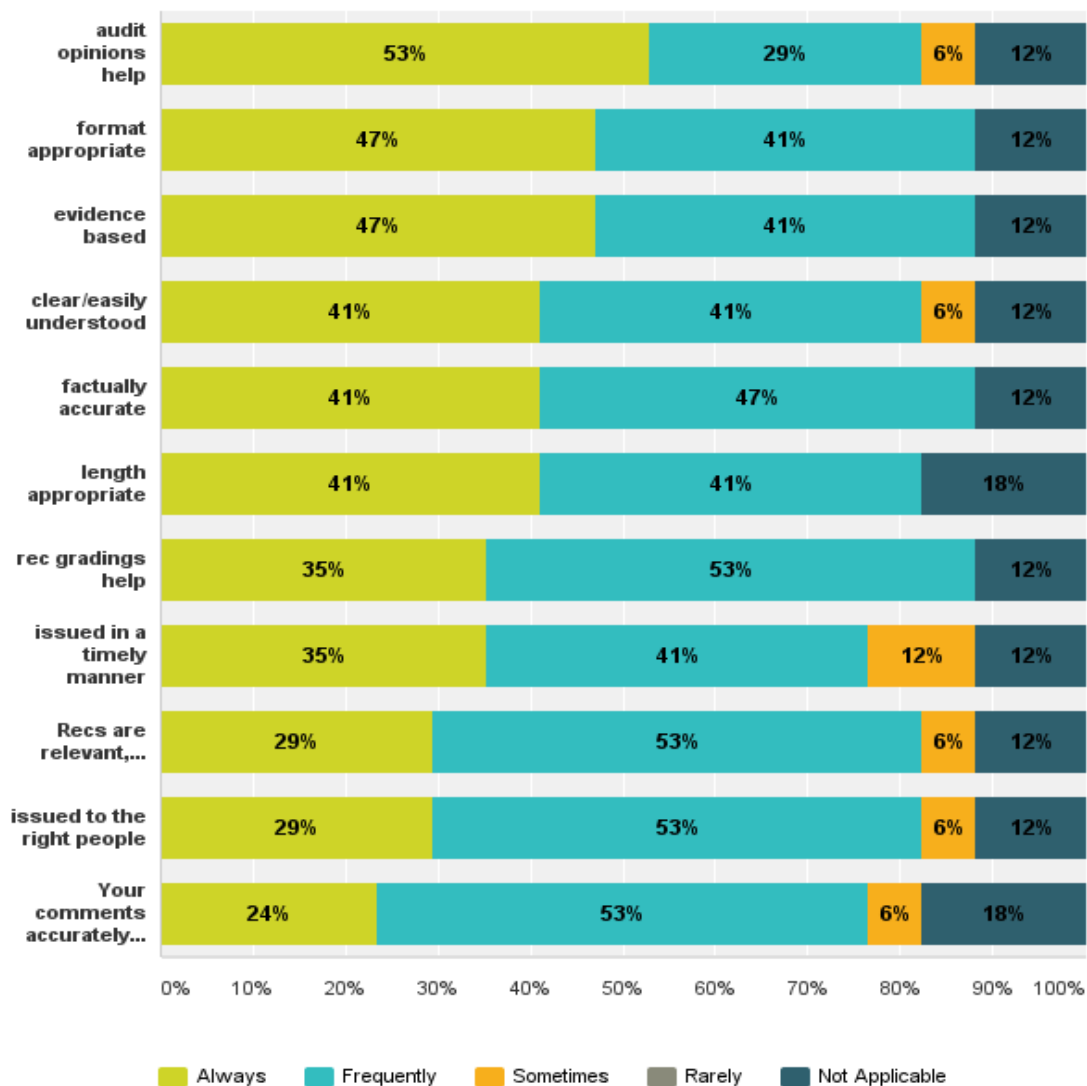
KEY POINTS

- A very good response, generally.
- One respondent felt we were only adequate in four of the categories, and we have discussed with them the reasons for this, which relate to one specific area of our work.
- A comment was made that we have good knowledge of Payroll systems and procedures.

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Q5 The final product of our work is usually a formal report, but it can also be a less formal written response such as an email or memo. How often do we meet the following standards?

Answered: 17 Skipped: 2



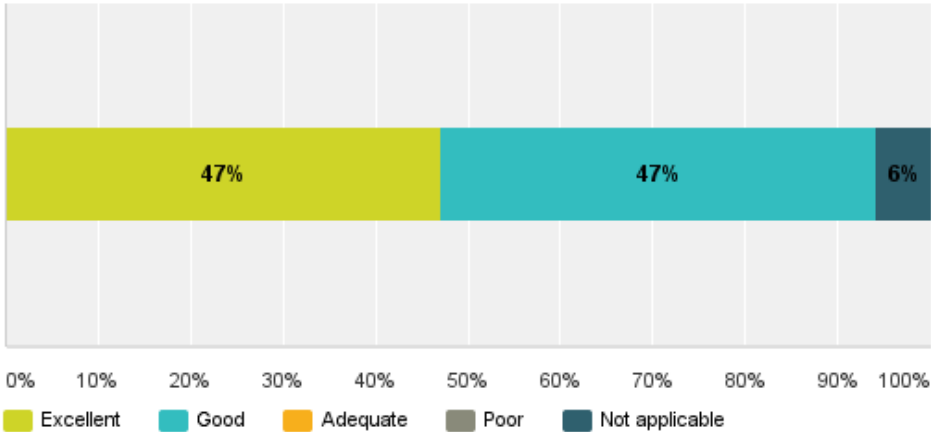
KEY POINTS

- A good response again although we can always improve. Areas to concentrate on include: – timeliness; recommendations being relevant, practical and proportional; issued to the right people; client comments accurately reflected. We do have a robust quality assurance process and rarely receive negative comments about individual reports, but we need to re-introduce our post-audit questionnaire to obtain more detailed feedback on individual audits.

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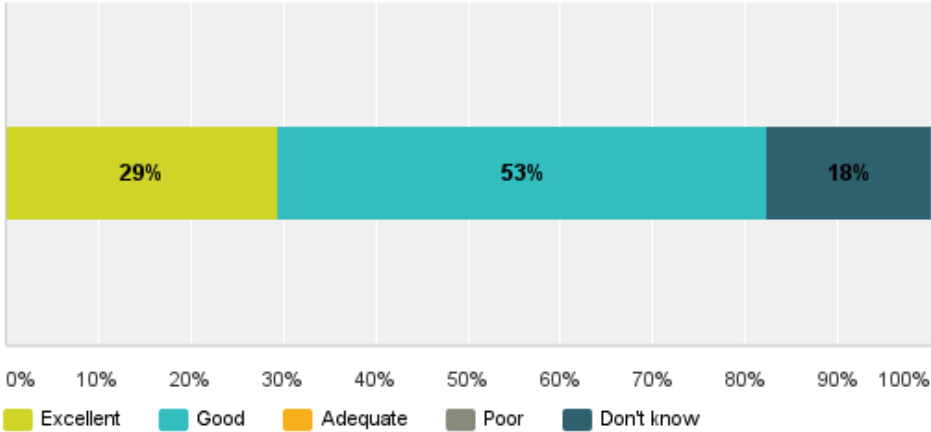
Q6 How do you rate the value of our work to your team?

Answered: 17 Skipped: 2



Q7 How do you rate the value of our work to the Council as a whole?

Answered: 17 Skipped: 2



It is interesting that more people recognise our direct value to their team, rather than to the council as a whole and a number of people don't know what our value is to the council. Along with discussions with senior management teams regarding expectations, we will explore how we can raise awareness of the work that we do.

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