

AUDIT & GOVERNANCE COMMITTEE

24th September 2015

Report of the Head of Internal Audit Services

INTERNAL AUDIT CUSTOMER SATISFACTION SURVEY 2015

EXEMPT INFORMATION

None

PURPOSE

To report on the outcome of Internal Audit's customer satisfaction survey.

RECOMMENDATION

That the Committee considers this report and raises any issue it deems appropriate.

EXECUTIVE SUMMARY

Public Sector Internal Audit Standard (PSIAS) 1300 requires the development and maintenance of a Quality Assurance and Improvement Programme (QAIP). The Institute of Internal Auditors (IIA) guidance for the development of a QAIP states that as part of the Quality Assurance process, on-going monitoring should be completed on an audit by audit basis (achieved by reviewing work completed by the auditor) supported by other additional mechanisms including acquiring feedback from audit clients and other stakeholders. To fulfil this requirement, we have sent out a short questionnaire to members of the Corporate Management Team. We wanted to keep the questionnaire short to gather the information that was important to us to know and to ensure that management time was not taken up to complete them.

The questionnaire asked four questions relating to the delivery of the internal audit service and the reason why we asked these questions: The results of the survey were as follows:

Question	What we wanted to know	Average Score (max 5)
The audit planning process took into account the main risks in your service area.	That we had identified the risks associated with the activity.	4.5
You had an opportunity to comment on audit reports prior to their finalisation.	That managements views had been taken into account in the report process.	4.75
The audits completed added value to your Directorates operations by assisting in improving your business process and internal controls.	That the recommendations made improved business processes and internal controls.	3.75
Where internal audit has completed other areas of work (consultancy, fraud investigation, improving business process etc) the work was completed timely and added value.	That the other areas of work we completed added value	4.125

The scoring for each question was a maximum of five. As can be seen, all scores were well above the average, which shows that the service being provided is of a high standard. The lowest average overall score for “audit completed added value by improving business processes and internal controls” was 3.75. Although this was still above average, but in order to maintain our high standards and continuous service improvement, we have updated our preliminary audit assessment to include a discussion point as to how the audit could add value to the auditee. In addition, a short questionnaire will be issued at the end of each audit, the results of which will be reported back to this Committee in the Internal Audit Quarterly Update Report.

RESOURCE IMPLICATIONS

None

LEGAL/RISK IMPLICATIONS

Failure to report would lead to non-compliance with the requirements of the Annual Governance Statement and the Public Sector Internal Audit Standards.

SUSTAINABILITY IMPLICATIONS

None

BACKGROUND INFORMATION

None

REPORT AUTHOR

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LIST OF BACKGROUND PAPERS

None

APPENDICES

None

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