

AUDIT & GOVERNANCE COMMITTEE

27th October 2016

Report of the Head of Internal Audit Services

INTERNAL AUDIT CUSTOMER SATISFACTION SURVEY 2016

EXEMPT INFORMATION

None

PURPOSE

To report on the outcome of Internal Audit's customer satisfaction survey for the 2016/17 financial year to date.

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 send out a short questionnaire at the end of each audit assignment. The results of the questionnaire for the first half of the financial year are detailed in the table below. We wanted to keep the questionnaire short to gather the information that was important for us to know and to ensure that management time was not taken in completing them. In total, we received 8 questionnaires back.

The questionnaire asked three questions relating to the delivery of the internal audit service and details along with the average scores are reported below:

Question	2016/17 1 st half year results	2015/16 annual results
	Average score (Max 5)	Average score (Max 5)
The scope of the audit reflected the risks in the area.	4	3.8
The audit added value to your department's operations by assisting in improving your business processes and internal controls.	3.6	3.7
The audit findings were accurate and led to constructive recommendations.	3.9	3.9

The results of the questionnaires show that the Internal Audit Service is performing well with all scores above average.

We received one additional comment in the questionnaires returned:

“It is always useful if Audit is involved at the inception stage of a project/programme. This would allow all those involved in projects to learn or have more insight into risk based working right from the word go. I don't just mean from a corporate level but from an operational level.”

We will remind managers that we can offer this assistance at the inception stage of projects/programmes.

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

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