CIPFA performance in public services

Audit Benchmarking Club 2018

IMPORTANT GENERAL GUIDANCE

Guidance and definitions for this questionnaire can be found on the "Guidance" sheet. Please read this before completing the questionnaire.

Throughout the questionnaire, you can link to the associated definitions and guidance by clicking on the white 'Go to Guidance' in the top right corner of each section. To return to the questionnaire please click on the 'Questionnaire' tab at the bottom of the window of the Submission sheet.

In order to try and reduce the problem we have of identifying zeros from missing data, this year we have entered '..' in most data entry cells and you will notice that formulae e.g. totals and carry-forwards all show '..' before any data are entered. Only by overwriting all of the '..' in a table will the total be generated, so please do not leave any cells as they are. If the genuine figure is zero then please replace '..' with 0. If the figure is not known/not available, please replace the '..' with na.

Please do not enter any comments or data outside the cells provided or within the return email, as these are processed automatically and your comment will not be seen. If you wish to make any comments, please enter these in the boxes below. Change of contact details should be emailed separately to benchmarking@cipfa.org.

Comments

Please include here thoughts regarding difficulties completing the questionnaire or other general points about your service that you feel would be of interest to other members. Please **do not** use these cells to update contact information. Email any such amendments to us at benchmarking@cipfa.org.

1. SERVICE DELIVERY

Service Structure — Go to Guidance

There has been a change to this section. **Please read the guidance notes on this section.**

To what extent is your Internal Audit function outsourced during the period being benchmarked and what percentage of the function was delivered by each method?

		% Delivered
(a) IN-HOUSE delivery	-- select --	..
Do you have in-house bought-in delivery days?	-- select --	
(b) OUTSOURCED to a Shared Service Arrangement (SSA) *(with other LA's and/or with other public sector organisations)*	-- select --	..
(c) OUTSOURCED to an External Contractor *(incl. legal entities partly/wholly owned by your organisation)*	-- select --	..
Total % Delivered should equal 100%		..

(d) Comments regarding your service delivery

Example Questionnaire

2. COSTS

(a) Cost of Running Service

Go to Guidance

If you were a Member last year and supplied figures, these will be automatically prepopulated in the white cells below. In any other case, please overwrite with the appropriate historical data. Data for Staff, Bought-in and Contracted out Services are collected in order to capture any budgetary fluctuations.

	2016/17 Historical Cost £'k	2017/18 Actual Cost £'k	2018/19 Plan Cost £'k
Staff (on payroll)	..	..	..
Agency staff		..	..
Bought-in audit	..	..	..
Transport and travel		..	..
Other running costs		..	..
Total Direct Costs		..	..
Accommodation		..	..
IT		..	..
Other central charges		..	..
Total Indirect Costs		..	..
Contracted out audit	..	..	..
Total Cost		..	..
Income: work for other bodies		..	..
Net Cost		..	..

Please specify any one-off costs you have excluded from your figures so as to represent a fair "going concern cost":

(b) Staffing Levels

Go to Guidance

	2017/18 Actual Staff FTE	2018/19 Plan Staff FTE
FTE Staff (on Payroll)	..	..
FTE Agency Staff	..	..

Example Questionnaire

3. MAINLINE AUDIT DAYS

Use of Auditor's Time — **Go to Guidance**

Please read the guidance notes for definitions of what is to be included and where.
Do not enter any figures as a negative value in the cells below.

	2017/18 Actual Days	2018/19 Plan Days
Weekdays in the year	260	260
Total days pa (staff on payroll)	..	..
LESS		
Bank holidays (9 in 2017/18, 7 in 2018/19)	..	..
Annual leave (including extra statutory days)	..	..
Special leave (excluding maternity leave)	..	..
Sickness	..	..
Training	..	..
Available days (staff on payroll)	..	..
LESS Non-chargeable days (staff on payroll)	..	..
Chargeable days (staff on payroll)	..	..
+ Days from agency staff	..	..
LESS Non-chargeable days (agency staff)	..	..
Chargeable days (in-house)	..	..
+ Bought-in days	..	..
LESS Non-chargeable days (bought-in)	..	..
+ Contracted out days	..	..
Total chargeable audit days	..	..
LESS Audit days for other bodies	..	..
Total audit days for LA	..	..
LESS Excluded work	..	..
Total mainline audit days for LA	..	..

Please specify excluded work:

Example Questionnaire

4. ANALYSIS OF AUDIT DAYS

(a) Summary Analysis of Total Mainline Audit Days for LA

Go to Guidance →

If you have submitted data for the 2016/17 questionnaire, the following actuals have been prepopulated with the planned days submitted in your last year's return.

If the pre-populated figures are no longer relevant, please overwrite them with the correct ones.

Please note that if you have selected 100% In-House Service, the breakdown of Contracted-out Days 4(c) and Bought-in Days 4(d) ***will not be available****.*

	2017/18 Actual Days	2018/19 Plan Days
Fundamental Financial Systems	..	..
Fundamental Non-Financial Systems	..	..
Strategic and Corporate Risks	..	..
Operational and Departmental Risks	..	..
Corporate Governance	..	..
Core IT	..	..
Commissioning which includes contracts and procurement	..	..
Establishments – non-schools (planned and reactive audits)	..	..
LA schools (planned and reactive audits)	..	..
Transformation and major projects	..	..
Consultancy and audit related advisory services	..	..
Other (please specify below)	..	..
Contingency		..
Total Mainline Audit Days for LA as sum of above	..	..
CROSS CHECK: Mainline Audit Days for LA as given in 3	..	..

Please specify for other:

Example Questionnaire

(b) Work for Other Bodies

Please enter the number of days for the specified audits below.

	2017/18 Actual Recharge £'k	2017/18 Actual Days	2018/19 Plan Recharge £'k	2018/19 Plan Days
Police Bodies	..	..	..	..
Fire and Rescue Authorities	..	..	..	..
Pension Funds	..	..	..	..
Academies/Free Schools	..	..	..	..
Other Local Authorities	..	..	..	..
Grants for Other Bodies	..	..	..	..
Leisure Trusts	..	..	..	..
Section 95 Companies	..	..	..	..
Parish Councils	..	..	..	..
ALMOs	..	..	..	..
Other				
Total as sum of above	..	..	..	..
CROSS CHECK: Total as in 2(a) and 3	..	..	..	..

If other please specify:

Example Questionnaire

(c) Summary Analysis of Bought-in Mainline Audit Days for LA

	Actual Days	Plan Days
Total bought-in chargeable days as given in 3	..	..
LESS Work for other bodies	..	..
Total bought-in days for LA	..	..
LESS Excluded work	..	..
Total mainline bought-in audit days for LA	..	..

Please specify excluded work:

If you have submitted data for the 2016/17 questionnaire, the following actuals have been prepopulated with the planned days submitted in your last year's return.

If the pre-populated figures are no longer relevant, please overwrite them with the correct ones.

	2017/18 Actual Days	2018/19 Plan Days
Fundamental Financial Systems	..	..
Fundamental Non-Financial Systems	..	..
Strategic and Corporate Risks	..	..
Operational and Departmental Risks	..	..
Corporate Governance	..	..
Core IT	..	..
Commissioning which includes contracts and procurement	..	..
Establishments – non-schools (planned and reactive audits)	..	..
LA schools (planned and reactive audits)	..	..
Transformation and major projects	..	..
Consultancy and audit related advisory services	..	..
Other (please specify below)	..	..
Contingency		..
Total Mainline Bought-in Audit Days for LA as sum of above	..	..
CROSS CHECK: Mainline Bought-in Audit Days for LA as given above	..	..

Please specify for other:

Example Questionnaire

(d) Summary Analysis of Contracted Out Mainline Audit Days for LA

	2017/18 Actual Days	2018/19 Plan Days
Total contracted out chargeable days as given in 3	..	..
LESS Work for other bodies	..	..
Total contracted out days for LA	..	..
LESS Excluded work	..	..
Total mainline contracted out audit days for LA	..	..

Please specify excluded work:

If you have submitted data for the 2016/17 questionnaire, the following actuals have been prepopulated with the planned days submitted in your last year's return.

If the pre-populated figures are no longer relevant, please overwrite them with the correct ones.

	2017/18 Actual Days	2018/19 Plan Days
Fundamental Financial Systems	..	..
Non-Fundamental Financial Systems	..	..
Strategic Risks	..	..
Operational Risks	..	..
Corporate Governance	..	..
Core IT	..	..
Commissioning which includes contract and procurement	..	..
Establishments – non-schools (planned and reactive audits)	..	..
LA schools (planned and reactive audits)	..	..
Transformation and major projects	..	..
Consultancy and audit related advisory services	..	..
Other (please specify below)	..	..
Contingency		..
Total Mainline Contracted Out Audit Days for LA as sum of above	..	..
CROSS CHECK: Mainline Contracted Out Audit Days for LA as given above	..	..

Please specify for other:

Example Questionnaire

5. FINANCIAL SIZE OF THE AUTHORITY - GROSS EXPENDITURE

(a) English & Welsh Authorities

Go to Guidance →

All cells below have been pre-populated with the latest external figures available. The white cells cannot be overwritten. If your data does not match the external figures, please overwrite the purple boxes in the second and third columns **with your estimates**. *For a full explanation of this section, please refer to the guidance.*

Please enter all figures as positive		2017/18 (estimated from latest figures available) £'m	Overwrite below if you disagree with the estimate: 2017/18 Actual £'m	2018/19 Plan £'m
	Net Current Expenditure	..	..	..
+	Other Expenditure	..	..	..
+	Sales, Fees and Charges Income	..	..	..
+	Other Income	..	..	..
=	**Gross Expenditure**	..	..	..

(b) Scottish Authorities

Go to Guidance →

Your Actuals below have been pre-populated using each Authority's Audited Annual Accounts. If your figure disagrees with the pre-populated value, please overwrite. Please provide your planned Gross Expenditure.

	2017/18 Actual £'m	2018/19 Plan £'m
Gross Expenditure	..	..

Example Questionnaire

6. STAFFING

(a) Pay-band

Go to Guidance →

Audit staff as at 31/03/2018

	Full time Staff FTE	Part time Staff FTE	Total Staff FTE
< £20,000	..	..	..
£20,000 - £30,000	..	..	..
£30,000 - £40,000	..	..	..
£40,000 - £50,000	..	..	..
> £50,000	..	..	..
Total Staff	**..**	**..**	**..**

(b) Qualification Level

Go to Guidance →

Audit staff as at 31/03/2018

	Total Audit Staff FTE
Qualified	..
Part-Qualified	..
Non-Qualified	..
Total Staff as per 6(a)	**..**
Trainees (actively training)	..

If other specialists please specify:

(c) Staff Level Changes

What were the changes in number of permanent audit staff during the last 12 months?

	FTE
Number of FTE Staff at 31st March 2017	..
Number leaving the organisation 2017-18	..
Number joining the organisation 2017-18	..
Number of FTE Staff at 31st March 2018 as per 6(a)	**..**
CROSS CHECK Total as in 6(a)	**..**

Example Questionnaire

7. AUDIT CONTEXT

(a) Audit Function

What is the role of your Head of Internal Audit? Please Select

What is the management reporting line of your Head of Internal Audit? Please Select

Is your Head of Internal Audit also responsible for:

Risk Management	Select
Counter-Fraud	Select
Health and Safety	Select
Insurance	Select
Other	Select

If other please specify:

Is your Head of Internal Audit the notifiable officer for:

Whistleblowing/Hotline (PIDA)	Select
Anti-Money Laundering	Select
Anti-Bribery	Select
RIPA	Select

Where does the Audit function fit into your structure? Please Select

In the annual report for 2016/17 will the head of internal audit report that the internal audit function complies with PSIAS? Select

If no, is your non-compliance significant enough to go in the Annual Governance Statement? Select

What is the basis for the head of internal audit's statement in the annual report? Please Select

In which year have you had your external quality assessment? ..

Or when do you plan to have your external quality assessment? ..

Who undertook / will undertake your external quality assessment?

Did your external quality assessment include compliance with the Local Government Application Note as well as PSIAS? Select

(b) External Auditors

Go to Guidance

Who are your external auditors? Please Select

Example Questionnaire

8. CORPORATE GOVERNANCE

Go to Guidance

(please base answers on the 2016 Accounts and Audit Regulations)

(a) The Council

What is the outcome of risk maturity assessment? — Please Select

The Council's Annual Governance Statement

Does Internal Audit take the lead in preparing the Annual Governance Statement? — Select

Do you audit the Annual Governance Statement? — Select

Does Internal Audit take the lead in the risk management framework? — Select

Do you audit the risk management framework? — Select

What was the Head of Internal Audit overall annual audit opinion? — Please Select

What was the Head of Internal Audit annual audit opinion for other than Non-LA Schools? — Please Select

What was the Head of Internal Audit annual audit opinion for LA Schools? — Please Select

(b) Progress of agreed actions/recommendations

In relation to follow up work you have undertaken over the past 12 months, what proportion of previously agreed actions/recommendations have been implemented by management?

	Fully Implemented (%)	In Progress/partly implemented (%)	Not applicable/no longer relevant (%)	No action (%)	Total (100%)
High risk/priority actions or recommendation	..	..	..	..	..
Medium risk / priority action or recommendation	..	..	..	..	..

(c) Reporting to members

As Head of Internal Audit, who do you report to? — Please Select

How many times did the Audit Committee meet in 2017/18? — Please Select

How many members and non-members are on the Audit Committee? — ..

Of which, how many are independent? — ..

Audit Plan

What is the timeframe of your formally approved audit plan? — Please Select

Example Questionnaire

9. OUTPUTS & ASSURANCE LEVELS

Go to Guidance →

This section incorporates information on both your reporting outputs and your audit opinion. Further breakdown has been avoided in order to facilitate the completion of the questionnaire.

Please provide on the right hand-side the number of audit reports according to quality assurance levels, as defined by CIPFA.

If the areas below are mainly unknown or difficult to estimate, please fill out at least the **Head of Internal Audit's Annual Opinion**.

quality assurance levels	number of reports
Excellent	..
Good	..
Limited	..
Inadequate	..
Total	..

Please Select **Head of internal audit's annual opinion**

Excellent (positive)	The control system is effective ensuring service delivery is robust and resilient and client objectives are consistently achieved.
Good (positive)	There is a sound system of internal control designed to achieve the client's objectives and manage key risks. Although key controls are to be put in place, they are not consistently applied in all areas.
Limited (negative)	Overall there are significant weaknesses in the system of internal controls in relation to key risks. Although this puts some of the client's objectives at risk in one or more key area, there are some adequate controls in place.
Inadequate (negative)	Control processes are weak leaving the system open to significant error or abuse and non achievement of the client's objectives. Significant non-compliance with basic control processes expose the client to error or abuse.

Example Questionnaire

10. TEXT QUESTIONS

Go to Guidance

(a) Recession

What impact has this had on your workload and resources? How did it impact on your 2017/18 audit plan and how will it impact on your 2018/19 audit plan?

(b) Changes in Responsibilities

What changes in structure and responsibility has your internal audit function experienced in the last 12 months?

(c) Collaborative Working Across Public Authorities

Please describe issues arising where the Audit function is delivered using collaborative working, including buying-in and on-selling of services.

(d) Assurance Mapping

(i) When formulating the audit plan, what sources of assurance would you be seeking to use?

(ii) How do you demonstrate assurance mapping to audit committee and external auditors?

(e) Information Governance

How has information governance impacted on your audit workplans and what issues do you foresee? e.g. data compliance, data commissioning, data sharing agreements, data protection agreements, PSN etc.

(f) PSIAS

(i) What issues did you have and how did you deal with them to ensure compliance with PSIAS in 2017/18?

(ii) What issues do you have and how are you intending to deal with them to ensure compliance with PSIAS in 2018/19?

Example Questionnaire

(g) Emerging Risks

What do you consider to be emerging risks in 2018/19 (e.g. Care Act, Better Care Fund etc.)?

(h) New Initiatives

Please describe any examples of new practice or innovative methods that your audit section has adopted **in 2017** e.g. CRSA, Data Mining, Counter-Fraud etc.

Comments/Feedback

With each exercise we seek to improve the quality of guidance and definitions supplied in the questionnaire. Please detail any questions where you felt the guidance was unclear or could be improved.

If you have any comments either about the content or ways we can improve the exercise please enter here.

Next year we will hope to further improve the content included in this year's exercise. If there are any questions or areas of audit that you feel we should add to the exercise please specify below.

Example Questionnaire

VALIDATION & SUBMISSION

Example Questionnaire

Self-Validation & Validation Status

Self-Validation:

Members are advised to look over their figures before submitting. The responsibility for providing consistent data lies with the authority completing the submission. Identifying problems and fixing them early will reduce the need for unnecessary work at a later point.

Current Validation Status: Please check validation overview.

There appear to be a few problems with your data.

Submission & Contact Details

If you have any queries at any stage of the process, please do not hesitate to contact us:

Nedelina Ivanova
Senior Data Analyst
T: 020 7543 5826
E: nedelina.ivanova@cipfa.org

Research and Analytics Team
T: 020 7543 5600
E: benchmarking@cipfa.org

Validation Overview

- **Have key fields been completed?** **No**
- **Are matching figures the same?** **No**
- **Are implied figures sensible?** ✓ **Yes**

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CIPFA performance in public services

VALIDATION & SUBMISSION

Validation Checks

Have key fields been completed?

• Section 1: 2017/18 Service Delivery 100%	**No**
• Section 2a: 2017/18 Total Cost	**No**
• Section 2a: 2018/19 Total Cost	**No**
• Section 2a: 2017/18 Cost Breakdown*	**No**
• Section 2a: 2018/19 Cost Breakdown*	**No**
• Section 2b: 2017/18 FTE Staff	**No**
• Section 2b: 2018/19 FTE Staff	**No**
• Section 3: 2017/18 Non-Chargeable Days	**No**
• Section 3: 2018/19 Non-Chargeable Days	**No**
• Section 3: 2017/18 Total Mainline Audit Days for LA	**No**
• Section 3: 2018/19 Total Mainline Audit Days for LA	**No**
• Section 7(a): Audit Function Contextual Information	**No**

** This check will be passed only if there are figures in all the following fields:*
Transport and travel; Other running costs; Accommodation; IT; Other central charges.
If, for example, the split of 'IT' and 'Other central charges' is not known, we ask members to estimate the split.

Authorities with high bought-in days (or days provided by other body in a shared service) may need to leave some of these fields empty, if so please make a brief note in the text box at the end of this section.

Are matching figures the same?

For each of these checks a 1% tolerance is given, so figures do not have to match exactly. The only exception is Section 6(a), 6(b) and 6(c) where the tolerance given is 10%.

2017/18

• Section 3 and 4(a): Total Mainline Audit Days for LA	**No**
• Section 2(a) and 4(b): Recharge of Work for Other Bodies	**No**
• Section 3 and 4(b): Days spent on Work for Other Bodies	**No**
• Section 4(c): Total Mainline Bought-in Audit Days	**No**
• Section 4(d): Total Mainline Contracted Out Audit Days	**No**
• Section 6(a), 6(b) and 6(c): Total FTE Audit Staff	**No**

2018/19

• Section 3 and 4(a): Mainline Audit Days for LA	**No**
• Section 2(a) and 4(b): Recharge of Work for Other Bodies	**No**
• Section 3 and 4(b): Days spent on Work for Other Bodies	**No**
• Section 4(c): Total Mainline Bought-in Audit Days	**No**
• Section 4(d): Total Mainline Contracted Out Audit Days	**No**

Example Questionnaire

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VALIDATION & SUBMISSION

Are implied figures sensible?

Staff Cost

In Section 2, we collect the number of staff (FTE) and the staff cost. From this we can calculate cost per FTE, which will be similar to the average salary.

Figures under £20,000 per year, or over £70,000 will fail the check.

Are the implied average salary costs sensible for:

• Staff on Payroll (2017/18)	✓	**Yes**
• Staff on Payroll (2018/19)	✓	**Yes**
• Agency Staff (2017/18)	✓	**Yes**
• Agency Staff (2018/19)	✓	**Yes**

Days per FTE agency staff

In Section 2, we collect the number of agency staff (FTE) and in section 3(a) we collect the number of days provided.

Here we have a minimum limit of 180 days per member of agency staff and a maximum limit of 260 days. Should your figures fall outside the range please adjust the FTE figure accordingly.

• Days/FTE agency staff is more than 180 and less than 260 (2017/18)	✓	**Yes**
• Days/FTE agency staff is more than 180 and less than 260 (2018/19)	✓	**Yes**

Bank Holidays per In-House FTE

There are 9 bank holidays in 2017/18 and 7 in 2018/19 (10 & 8 in Scotland). All other days such as privilege days or local holidays should be counted as holiday.

Where all staff were in place throughout the year this will therefore be exactly 9 days per FTE, however where staff have left or joined the section it can be slightly higher or lower.

• Bank Holidays/FTE is more than 5 and less than 9 (2017/18)	✓	**Yes**
• Bank Holidays/FTE is more than 4 and less than 10 (2018/19)	✓	**Yes**

Prepopulated Bought-In and Contracted-Out Days

In Section 4(c) and 4(d) we have prepopulated the Actual figures with your Planned days for 2017/18 with the data submitted by your Authority in 2016/17.

If your figures have been prepopulated please make sure that you have revised them to match your true actuals for 2017/18.

This checks if your prepopulated figures have been amended at all	✓	**Yes**

If your planned figures in 2016/17 and your actuals for 2017/18 match, please ignore this check.

Comments:

If there are validation checks that you cannot pass for a valid reason please explain in the box below. For example, if you have your audit days provided by another body in a shared service then many of the costs fields may not be applicable.

Example Questionnaire

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VALIDATION & SUBMISSION

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