



Government
Internal Audit
Agency

Key Performance Indicators – A discussion with Pempal colleagues

A focus on the qualitative indicators of performance and how they are used in GIAA

Better insights, better outcomes

Our vision for 2022

By 2022 we have made a step change in the value we add, in the respect that we command, and in the engagement of our people, by a persistent focus on the five areas in this vision

The 5 areas of our vision



Demanding on customer impact



Unleashing our people's talent and confidence



Uncompromising on quality



Ambitious on innovation



Built on firm foundations



Our mission:

Our people provide objective insight so that central government can achieve better outcomes and value for money for the public – better insights, better outcomes.



Better insights,
better outcomes



Our strengths:



By government, for government



Unrivalled access



Trust and independence



Cross-government insights



Public service values



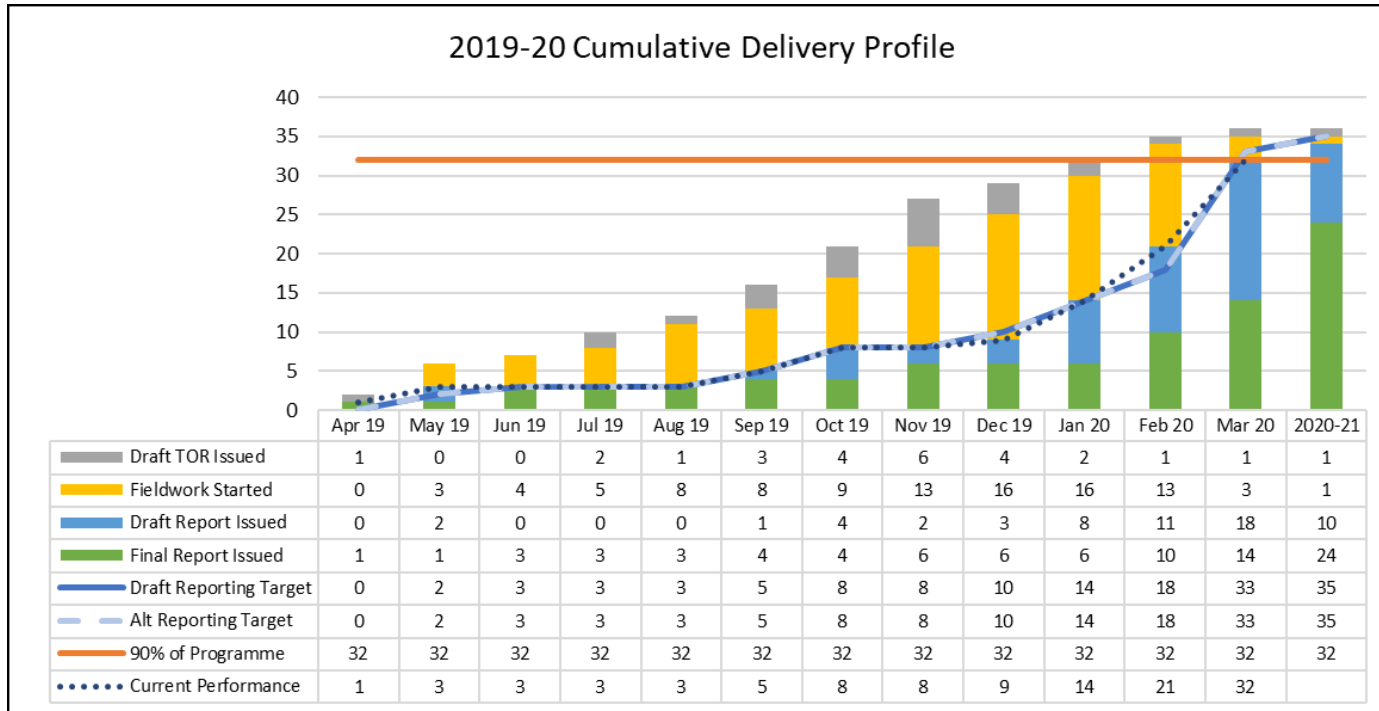
Responsive to the external context

Performance indicators in use across GIAA

Quantitative / Qualitative:

Mou Target Shared with Client
Annual audit plan agreed with Accounting Officer and Audit & Risk Committee by 31 March and 30 April respectively
Assign competent auditors to delivery of agreed audit plan
Planning meetings held with the Engagement Sponsor to kick off audit scoping
Issuing Terms of Reference (ToR) issued for audits at least 5 days before start of audit unless asked for assurance at short-notice
Complete fieldwork in accordance with the ToR during the agreed fieldwork period
Conduct audit close-out meeting at agreed date (at end of fieldwork period) usually within 10 days of completion of audit fieldwork.
Submit draft report to key contacts within 15 days of fieldwork completion and final within 5 days of receipt of management response.
Annual HIA Opinion delivered in accordance with customer's year-end Audit & Risk Assurance Committee and Governance Statement timetable.
Conduct annual stakeholder survey in accordance with PSIAS, including input from the Accounting Officer
Keep updated on plan changes
INTERNAL KPIs
Utilisation (Direct time) in excess of 80%
Assignment progress to timeline and agreed budget
Delivery of 90% of work to draft report stage by the 31st March.
CSQ feedback to score average of 80%

Delivery Data – Internal KPIs



This chart shows the delivery tracker we use for internal purposes, in addition to the we monitor assignment plan progress and direct time recorded by auditors for work completed.

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Assignment / Operational Level

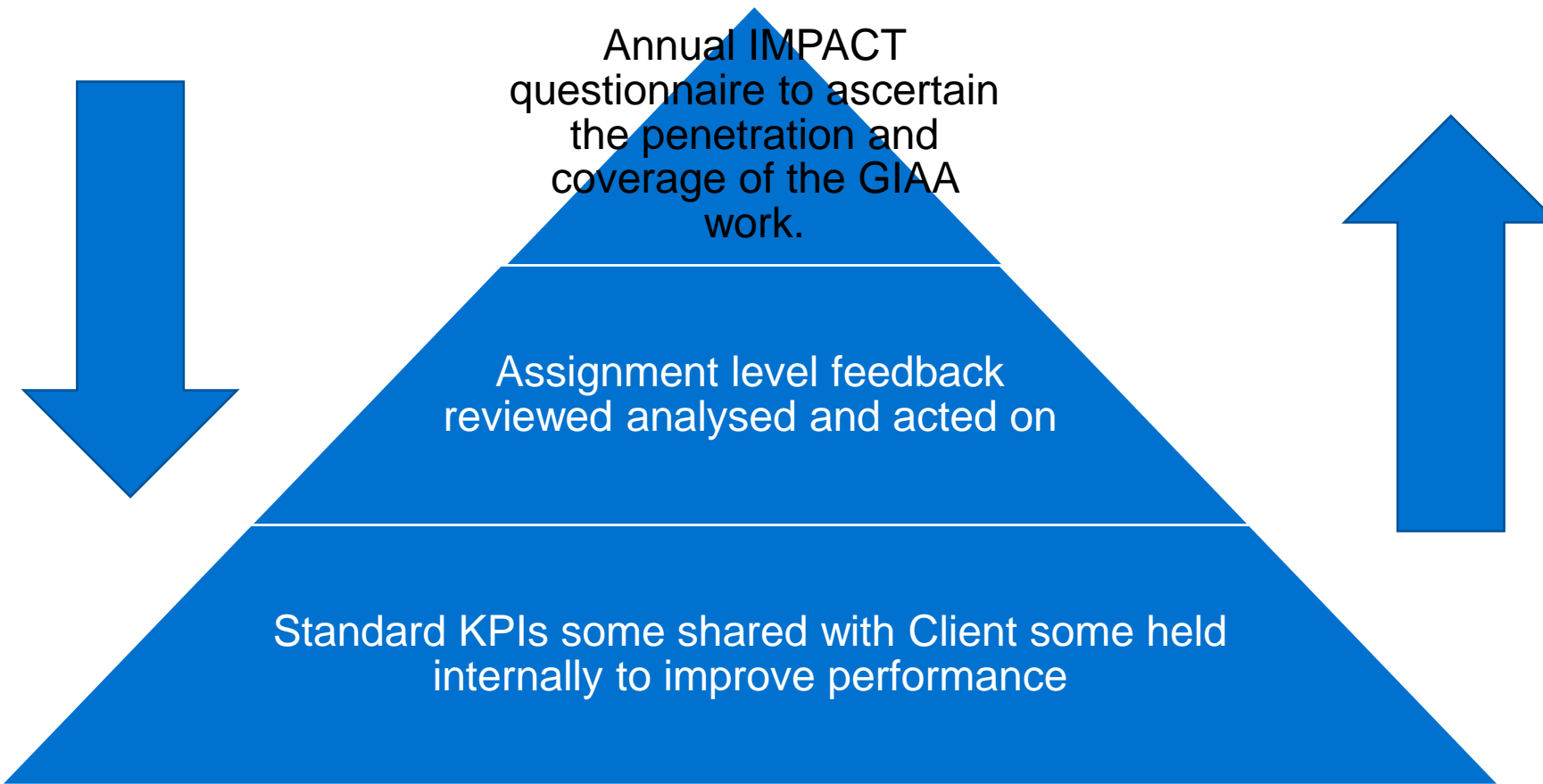
1. How satisfactory was the engagement process? (Please consider how you feel about: planning of the engagement; the engagement process itself; reporting; usefulness of recommendations; and professionalism of those undertaking the work?)
 - Planning
 - Engagement procedures
 - Reporting
 - Outcomes and Recommendations
 - Professionalism
2. On a scale from 1 to 10, where "1" represents Extremely Dissatisfied and "10" Extremely Satisfied, please rate how satisfied you are with the service provided by GIAA.

Strategic Level – Annual Exercise Senior management

1. Management trusts and values the advice of the Head of Internal Audit and the internal audit service?
2. The internal audit service is seen as a key strategic partner throughout Defra?
3. Internal audit is valued throughout Defra?
4. The internal audit service is delivered with professionalism at all times?
5. The internal audit service responds quickly to changes within Defra?
6. The internal audit service is adept at communicating the results of its findings and securing agreed outcomes?
7. The internal audit service ensures that agreed management actions are appropriate and practicable in relation to the risks identified?
8. There have not been any significant control breakdowns or surprises in areas that have been positively assured by the internal audit service?
9. The internal audit service includes consideration of all key risk areas in its audit plan?
10. Internal audit advice has a positive impact on the governance, risk, and the system of control of Defra?
11. The internal audit service asks challenging and incisive questions that stimulate debate and improvements in key risk areas?
12. The internal audit service raises significant control issues at an appropriate level in Defra?
13. Defra recognises and uses the business knowledge of internal auditors to help improve business processes and meet strategic objectives?
14. Delivery of Defra objectives has improved as a result of the internal audit work performed?
15. Overall, internal audit has fulfilled its remit for Defra?

Overview

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Annual IMPACT
questionnaire to ascertain
the penetration and
coverage of the GIAA
work.

Assignment level feedback
reviewed analysed and acted on

Standard KPIs some shared with Client some held
internally to improve performance



**Thank you for your
patience.**

Any Questions?