

CA-02-19 - Appendix B

Office of the City Auditor 2018 Key Performance Indicators as of March 1, 2019			
	Actual to Date	Annual Target	Comments
Output			
Completion of audit plan ¹	75%	100%	1 audit in reporting, 3 audits completed.
Percentage of recommendations accepted by management	98%	100%	On target.
Percentage of recommendations closed	69%	100%	All in progress action plans address recommendations from 2017 forward.
Percentage of recommendations implemented by the original agreed date	95%	85%	On target.
Quality			
Overall Value Delivered (out of total score = 4)	3.7	3	Based on 3 responses. See comments below.
Quality Assurance Review Results - Meets Requirements	75%	100%	Audit working papers are reviewed during reporting phase.
Continued Professional Education			
CIA/CCSA/CGAP/CRMA Accreditations	40.2	40	Reporting required every year by December 31st
Certified Fraud Examiner Accreditation	10	20	Reporting required every year by July 1st
Efficiency			
Percentage of audit hours utilized	101%	100%	Also utilized in 2018: 51% of hrs for consulting services 34% of hrs for ad hoc services ²

¹ Excludes ad hoc audits/reviews

² includes ad hoc reviews and special investigations

<p>Client Comments from Audit Effectiveness Survey</p> <p>Plans Review Follow Up Audit: Awareness to the existing workload for the department during the audit process. Audit review process can be demanding on existing workload pressures.</p>
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