

CA-10-19 - Appendix B

Office of the City Auditor 2019 - 2020 Key Performance Indicators ¹ as of July 31, 2019				
	Actual to Date	Prior Report Apr 30/19	Annual Target	Comments
Output				
Completion of audit plan ²	17%	0%	100%	1 audit complete, 2 audits in progress, 2 audits in planning, 1 audit not started
Percentage of recommendations accepted by management	98%	98%	100%	On target.
Percentage of recommendations closed	78%	66%	100%	All in progress action plans address recommendations from 2017 forward.
Percentage of recommendations implemented by the original agreed date	96%	95%	85%	On target.
Quality				
Overall Value Delivered (out of total score = 4)	3.5	0	3	No audits completed to date for 2019.
Quality Assurance Review Results - Meets Requirements	25%	0%	100%	1 audit completed. Audit working papers are reviewed during reporting phase.
Continued Professional Education				
CIA/CCSA/CGAP/CRMA Accreditations	17.7	6.5	40	Reporting required every year by December 31st
Certified Fraud Examiner Accreditation	1.5	13.2	20	Reporting required every year by July 1st
Efficiency				
Percentage of audit hours utilized	19%	3%	100%	Also utilized in 2019: 5% of hrs for consulting services 77% of hrs for ad hoc services ³ 71% of hrs for administrative work ⁴

¹ Work plan year is from March 1, 2019 to March 31, 2020

² Excludes ad hoc audits/reviews

³ Includes ad hoc reviews and special investigations

⁴ Includes audit function maintenance, administration, and in-progress management action plan follow-up

Client Comments from Audit Effectiveness Survey

--