

CA-03-20 - Appendix B

Office of the City Auditor 2019 - 2020 Key Performance Indicators ¹ as of January 24, 2020			
	Actual to Date	Annual Target	Comments
Output			
Completion of audit plan ²	50%	100%	3 audits complete, 1 audit in reporting, 2 audits on hold
Percentage of recommendations accepted by management	98%	100%	On target.
Percentage of recommendations closed	77%	100%	All in progress action plans address recommendations from 2017 forward.
Percentage of recommendations implemented by the original agreed date	96%	85%	On target.
Quality			
Overall Value Delivered (out of total score = 4)	3.5	3	3 audits completed to date for 2019.
Quality Assurance Review Results - Meets Requirements	75%	100%	3 audits completed. Audit working papers are reviewed during reporting phase.
Continued Professional Education			
CIA/CCSA/CGAP/CRMA Accreditations	40	40	Reporting required every year by December 31st
Certified Fraud Examiner Accreditation	4.5	20	Reporting required every year by July 1st
Efficiency			
Percentage of audit hours utilized	63%	100%	Also utilized in 2019: 26% of hrs for consulting services 92% of hrs for ad hoc services ³ 81% 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