

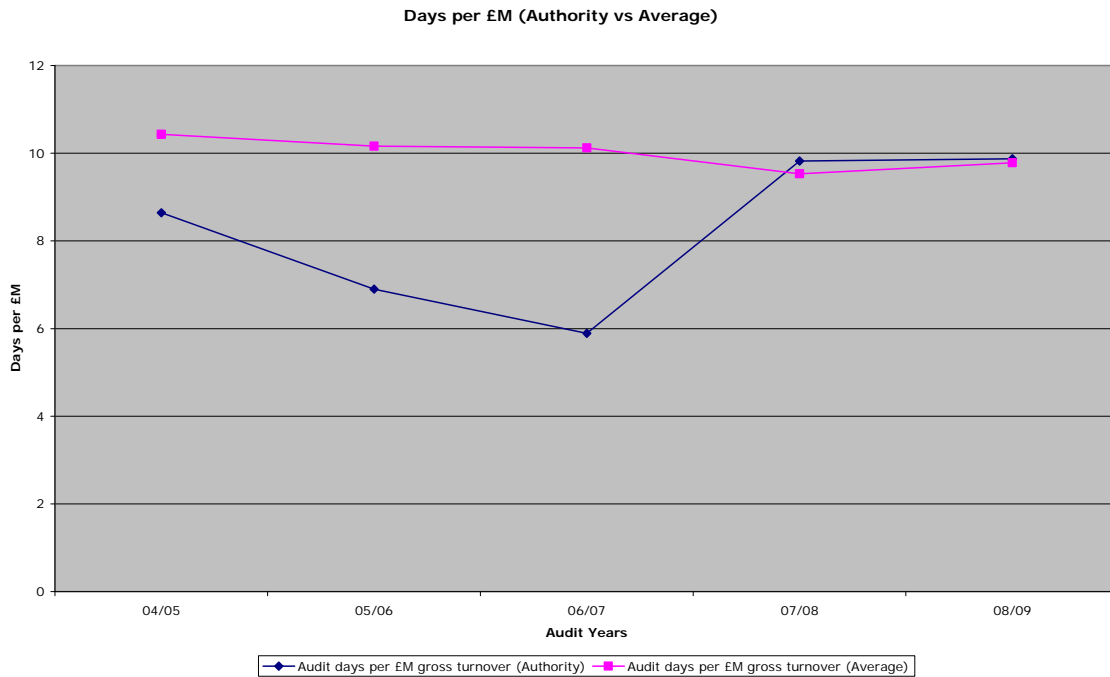
CIPFA BENCHMARKING 2008

General Comments.

The figures for previous financial years are taken from actual expenditure and time recorded by Internal Audit staff. For the current year figures are estimated based on the Council’s budget and planned Audit work.

Comparison 1

Number of Internal Audit days compared with the gross turnover of the Council.



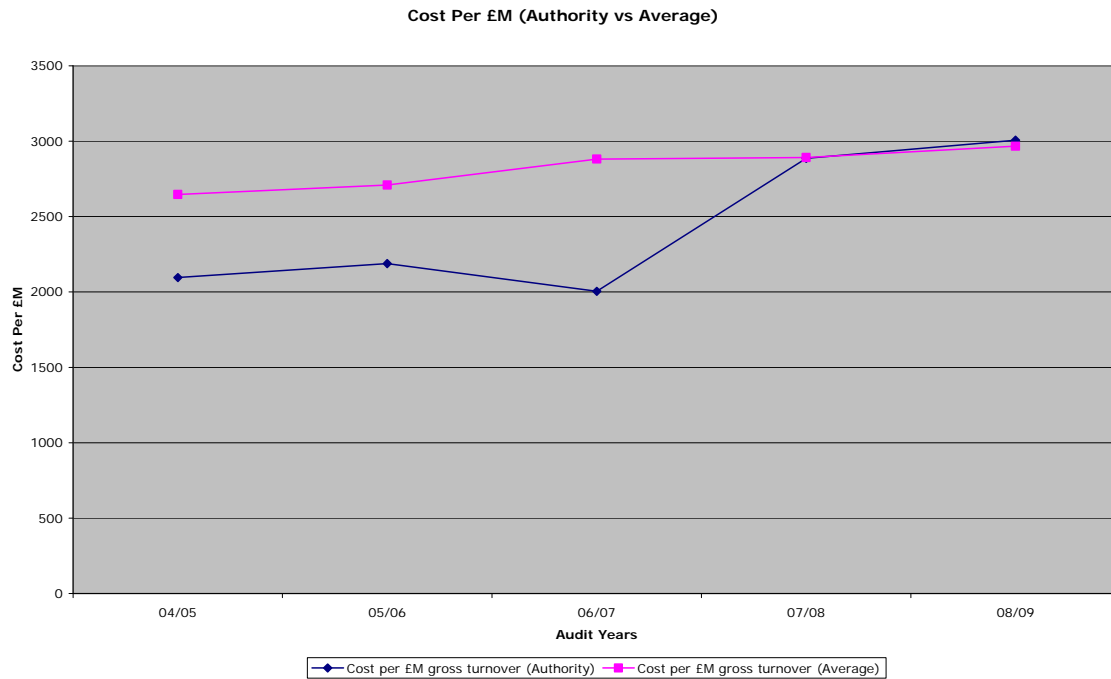
Detailed Comments:

The figures for previous years were affected by staff vacancies and maternity leave. Since April 2007 the Section has been up to full strength and this is reflected in the graph above.

Overall the number of Audit days compared with AVDC’s turnover remains close to the average for the Benchmarking group.

Comparison 2

Cost of the Internal Audit Section compared with the gross turnover of the Council.

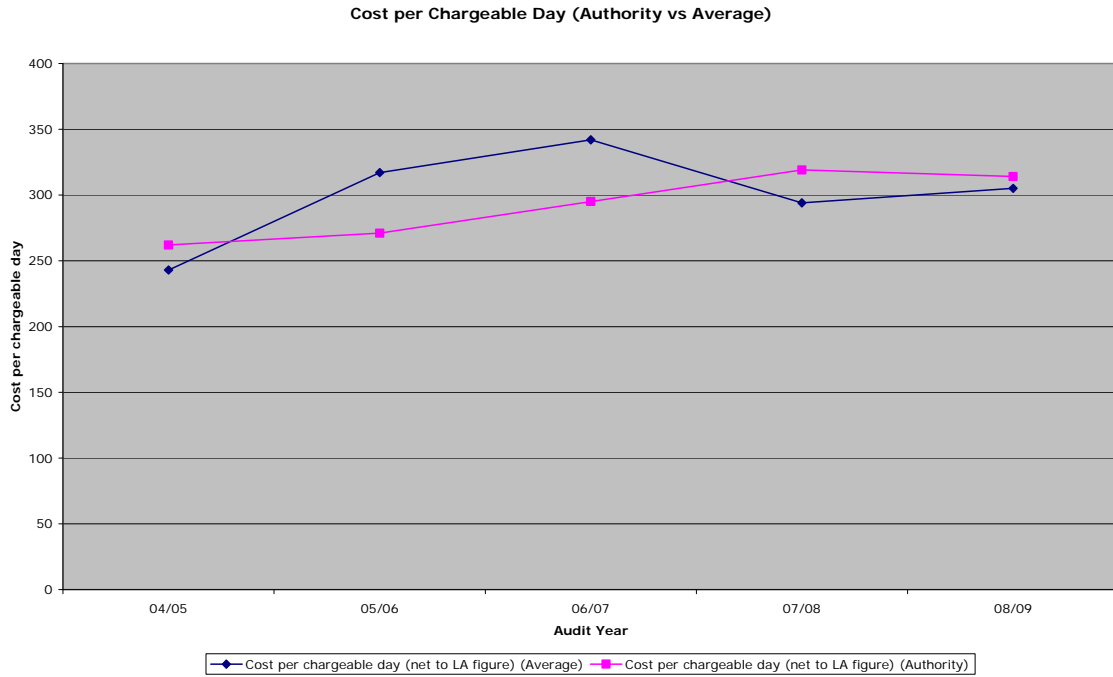


Detailed Comments:

This graph also shows the impact of vacancies in earlier years. With a return to full establishment the cost of the Internal Audit Service remains at around the average figure for the Benchmarking group.

Comparison 3

The cost to the Council of each chargeable Internal Audit day.

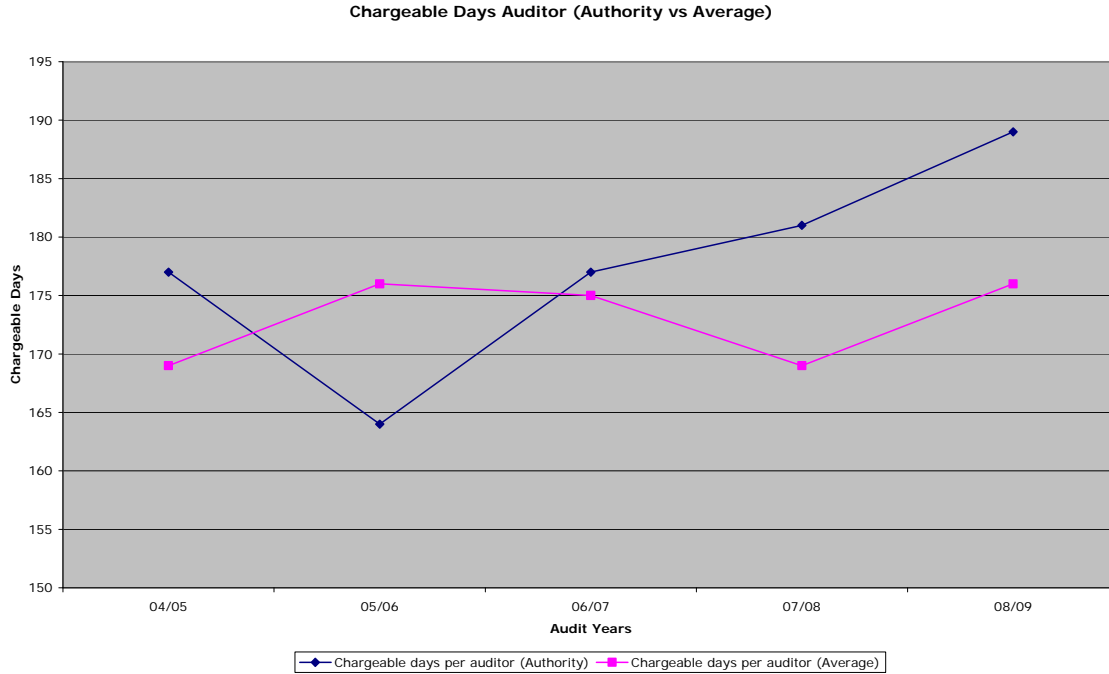


Detailed Comments:

The higher cost of the daily rate for Internal Audit staff during earlier years reflects the need to buy in external staff to provide cover for internal vacancies. Now the Audit Section is at full strength the need to buy in additional staff has reduced and the cost to AVDC has returned to below the average for the Benchmarking group.

Comparison 4

Number of Chargeable days worked by each auditor.



Detailed Comments:

This graph again reflects the vacancies in earlier years. It also shows how the use of additional external staff has enabled the work load to be managed.

The figures shown above reflect the planned work as at the start of the current year. The high productivity expected shows the calibre and professionalism of AVDC's Internal Audit staff, all of whom either hold or are working towards a full professional qualification.

Since the start of the financial year a limited restructuring within the Section has allowed one member of staff to commence formal training as a professional auditor. This change will affect the figures shown, but will also allow additional audit work to be undertaken. Overall the high productivity level is expected to continue.