



**cw audit**  
internal audit services

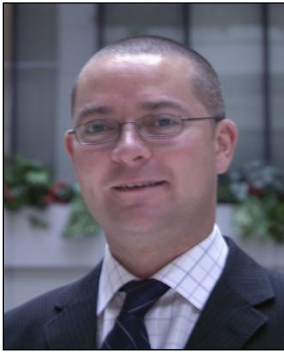
# Responding to your views

Our annual customer satisfaction survey  
results 2017/18

August 2018



## Introduction from our Consortium Director



"Each year we conduct a customer survey of our clients' executive management team and those non-executive directors and lay members who sit on Audit Committees. We do this to gauge satisfaction with our services, and to respond to suggested improvements. I am pleased to present to you our annual customer satisfaction survey report for 2017/18.

The following pages describe our clients' views on our internal audit offering, and the actions we plan to take in response to your ideas for improving our service. We are proud that we continue to demonstrate high levels of satisfaction in what has been another very challenging year for the health and local government sectors.

This year also saw the completion of our quinquennial external quality assessment. Under the requirements of the Public Sector Internal Audit Standards, a quality assessment must be conducted at least once every five years, by a qualified, independent assessor from outside the organisation. We are very pleased that the assessor concluded that we achieve the highest level of compliance with the Standards.

We value your feedback. As such, I would encourage you to discuss the results of this survey, and raise any issues or further ideas for improvement, with either myself or your Head of Internal Audit. I would also like to offer my thanks to those who responded to the survey."

A handwritten signature in black ink, which appears to read 'Paul Dudfield'.

**Paul Dudfield, Consortium Director**  
**August 2018**

## The highlights

### What our customers think

**From 62 respondents:**

- **92% rated their overall satisfaction as 7 or above (with 10 = excellent), compared to 97% last year**
- **95% would recommend our service to others, equivalent to 98% last year**
- **89% rated added value as 7 or above (compared to 94% last year).**

### How we will respond to your views on improvement

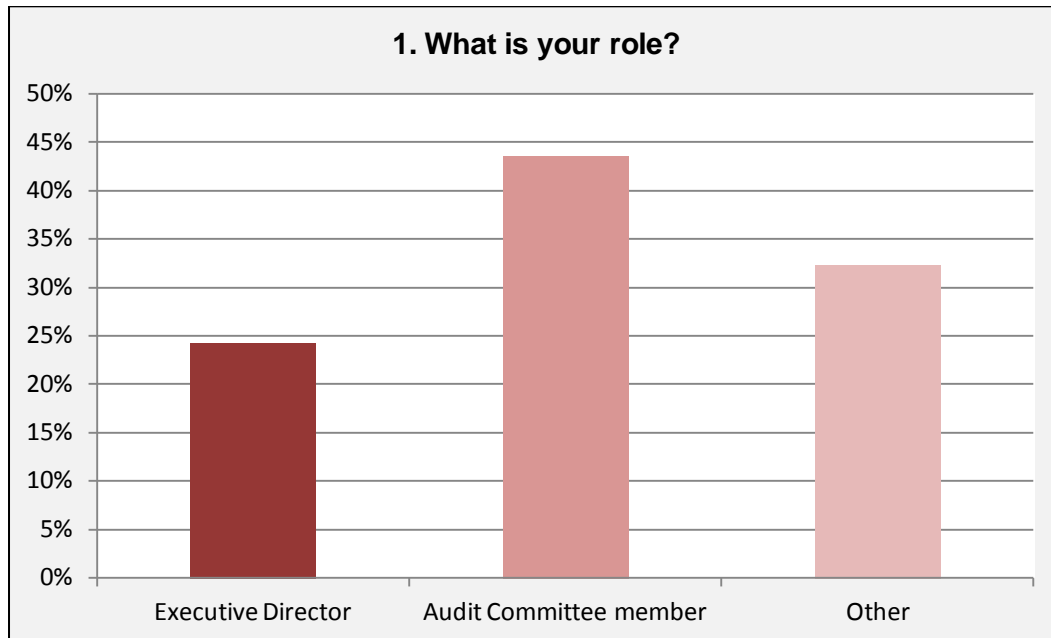
**We will put in place plans to address the areas that you have told us we could improve. We will:**

- **ensure we have adequate senior input and visibility.**
- **become increasingly proactive in identifying risks and issues to audit, to ensure that our input is providing maximum value and assurance.**

# Survey results

## Respondents

62 client staff responded (46% response rate) to the survey from 20 different organisations including NHS Foundation Trusts, NHS Trusts, clinical commissioning groups and local authorities.



## Overall satisfaction

Overall satisfaction was rated 7 or above by 92% (97% last year) of respondents. The contribution of our Heads of Internal Audit/Chief Internal Auditors and Audit Managers were both scored 7 or above by 92% of respondents.

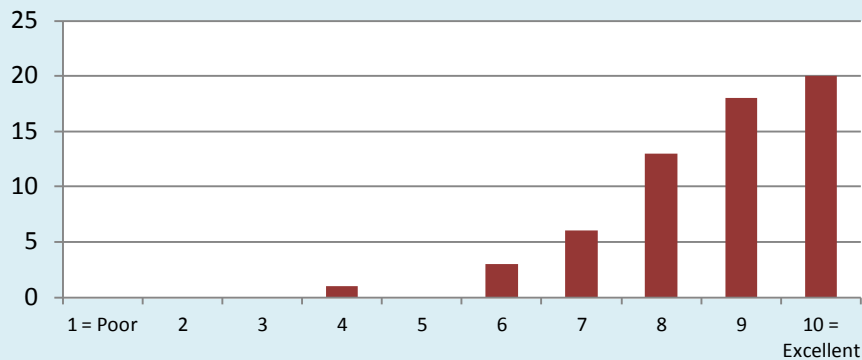


**95% of respondents said that they would recommend our services to others.**

## General responses

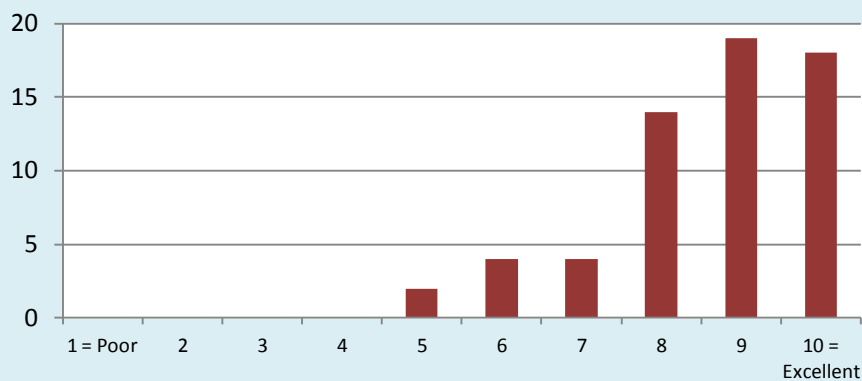
We asked our client staff a series of questions related to relationships; responsiveness; professionalism; independence; competence; delivery; quality; contribution and added value (*last year's result is in brackets/italics*).

**Relationships: How do you rate the strength of relationship we have built with your people?**



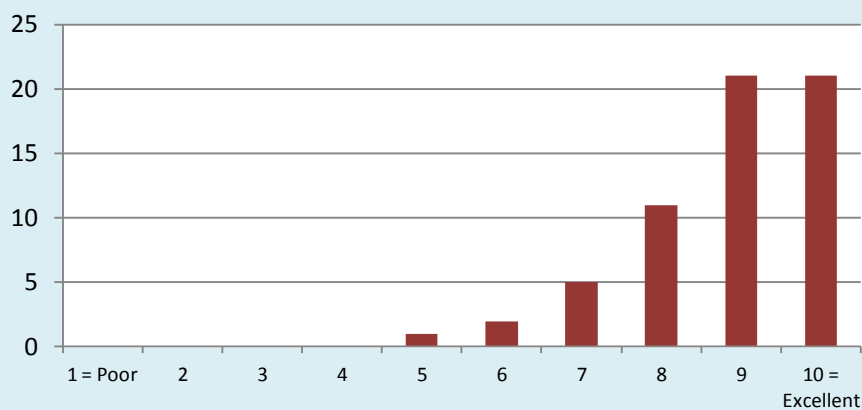
**93% responded  
7 or above  
(96%)**

**Responsiveness: How do you rate our responsiveness in dealing with you?**



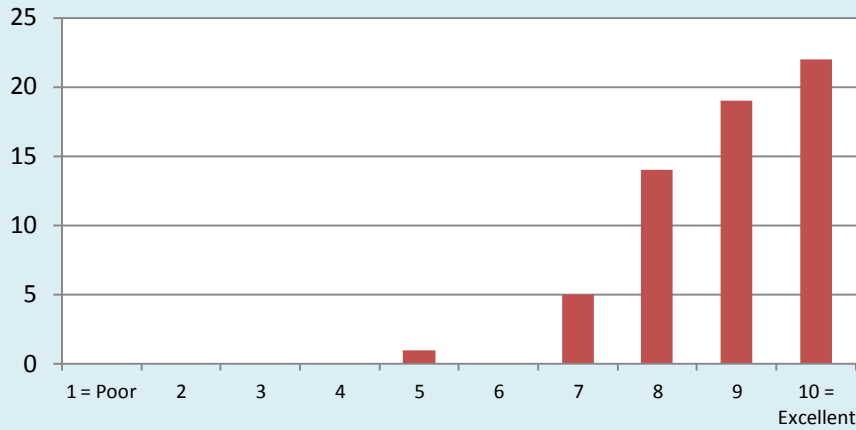
**90% responded  
7 or above  
(93%)**

**Professionalism: How do you rate our professionalism in dealing with you?**



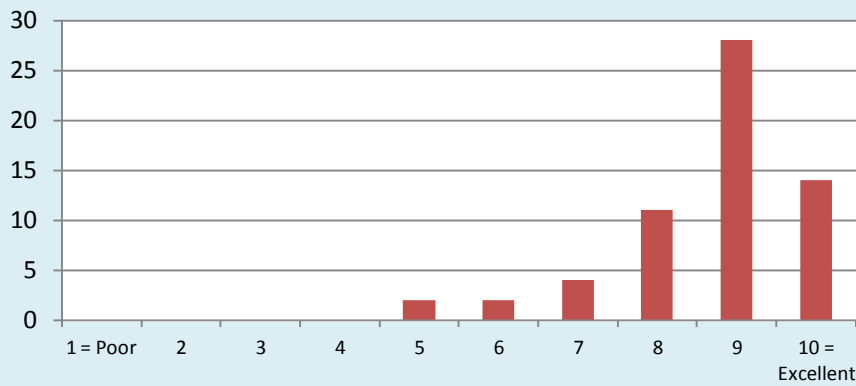
**95% responded  
7 or above  
(99%)**

**Independence and objectivity? How do you rate our independence and objectivity in our dealings with you?**



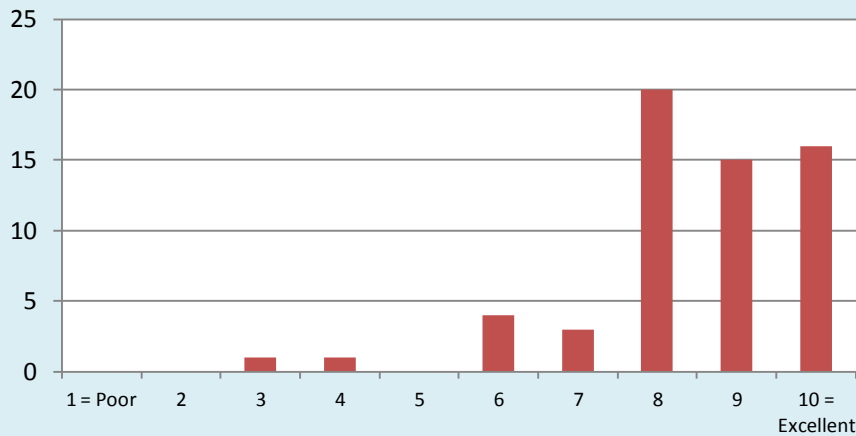
**98% responded 7 or above (97%)**

**Technical competence: How do you rate our technical competence with regard to internal audit and assurance in general?**



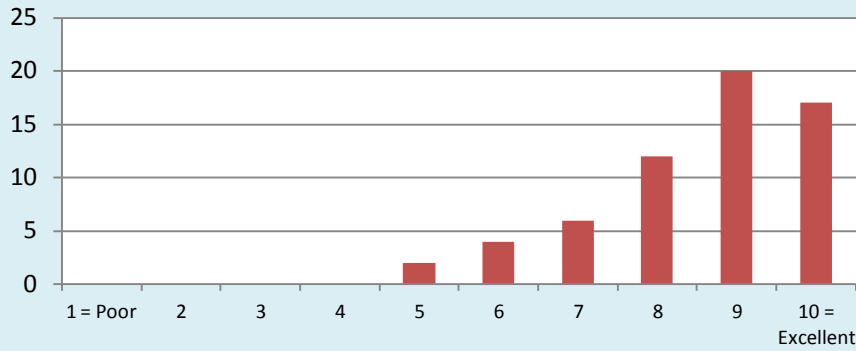
**93% responded 7 or above (94%)**

**Delivery: How do you rate our delivery on time performance and our commitment to meet your delivery expectations?**



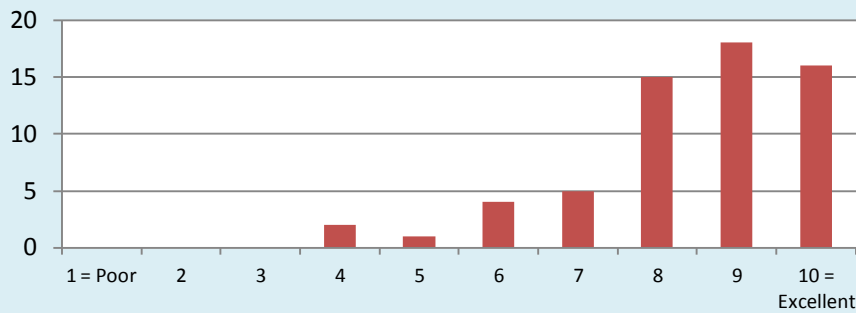
**90% responded 7 or above (91%)**

**Quality: How do you rate the quality of the reports we provide to management and the audit committee?**



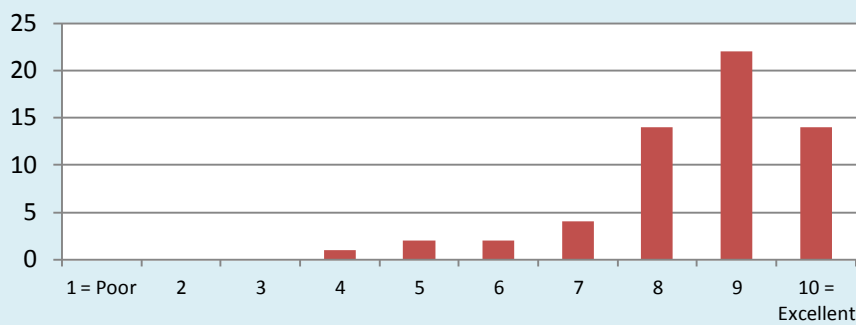
**90% responded 7 or above (96%)**

**Contribution: How do you rate the contribution we make to your organisation in terms of the advice and assurance we provide?**



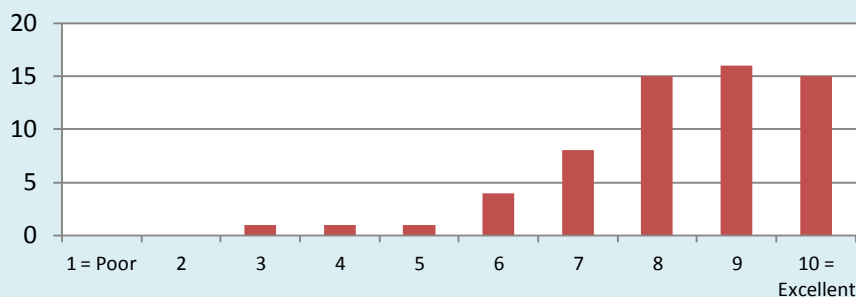
**89% responded 7 or above (97%)**

**People: How do you rate the ability of the people within our consortium to deliver your overall assurance needs?**



**92% responded 7 or above (93%)**

**Added value: How do you rate the value we add to your organisation?**



**89% responded 7 or above (94%)**

## Listening to improve

Our clients highlighted some areas last year where we could do better. This is how we have responded:

Areas for improvement	Our response
Continued focus on timeliness and phasing of work to avoid back-ending of reports to our audit committees	<p>We agreed phased audit plans with all our clients before the end of quarter one, and reported achievement of this to audit committees. Our performance in this area has improved at most clients, but needs to be sustained.</p> <p>We have a small number of clients where increased effort is required to ensure a balanced workload throughout the year.</p>
Become increasingly proactive in identifying risks and issues to audit, to ensure that our input is providing maximum value and assurance.	<p>We have reviewed our audit plans throughout the year, to ensure that they remain properly focused upon emerging risks. These have included issues such as cyber security.</p> <p>This remains an improvement area for us, to ensure that we meet the changing assurance needs of our clients.</p>

The following areas for improvement have been raised this year:

Areas for improvement	Our response
In some cases, more senior presence at audit committees has been suggested. Some clients believe that this will help to strengthen our ability to respond to their needs more effectively.	We have increased senior presence at Head of Internal Audit level where required by specific clients.
Become increasingly proactive in identifying risks and issues to audit, to ensure that our input is providing maximum value and assurance. This is a consistent theme with last year as the NHS continues to change apace and face significant risks/issues.	<p>We will review our audit plans throughout the year, to ensure that they remain properly focused upon emerging risks.</p> <p>In 2018/19 we have identified the audit universe for our clients, and utilised this as part of our audit planning process. We will also ensure that we include appropriate work in areas raised within the revised NHS Audit Committee Handbook (for our NHS clients)</p>



## Acting on our external assessment

During 2017/18, CW Audit completed an extensive self-assessment against the Public Sector Internal Audit Standards (PSIAS). The Institute of Internal Auditor's (IIA) recommended checklist was used to facilitate the self-assessment exercise for the following four key areas of PSIAS:

1. Definition of Internal Auditing
2. Code of ethics
3. Attribute standards
4. Performance standards

Under the requirements of PSIAS, external quality assessments must be conducted at least once every five years, by a qualified, independent assessor or assessment team from outside the organisation. This may be achieved by obtaining a comprehensive external validation of an internal self-assessment exercise. CW Audit appointed a suitably qualified and experienced external assessor to validate our self- assessment exercise.

Both the self-assessment exercise and the external quality assessment concluded that CWAS **generally conforms** with the PSIAS for each of the four key PSIAS areas. This is the highest rating that can be achieved under the guidelines, which means that the relevant structures, policies and procedures of CWAS, as well as the processes by which they are applied, comply with the requirements of PSIAS in all **material** aspects.

A performance improvement plan was produced as part of the self-assessment process and recommendations that were made by the external assessor have been incorporated into this plan. This plan includes actions to:

- Increase client staff awareness of internal audit
- Undertake a review of staff rotation on engagements
- Bring together all of our policies and procedures into one shared area folder, and review our audit programmes

These actions will be completed during the course of the 2018/19 financial year.