

**Audit Benchmarking Club  
2009**

**Swindon Borough Council**

compared with  
Unitary authorities

*Computed and printed by:  
CIPFA Business Limited*

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31/07/2009

## PREFACE

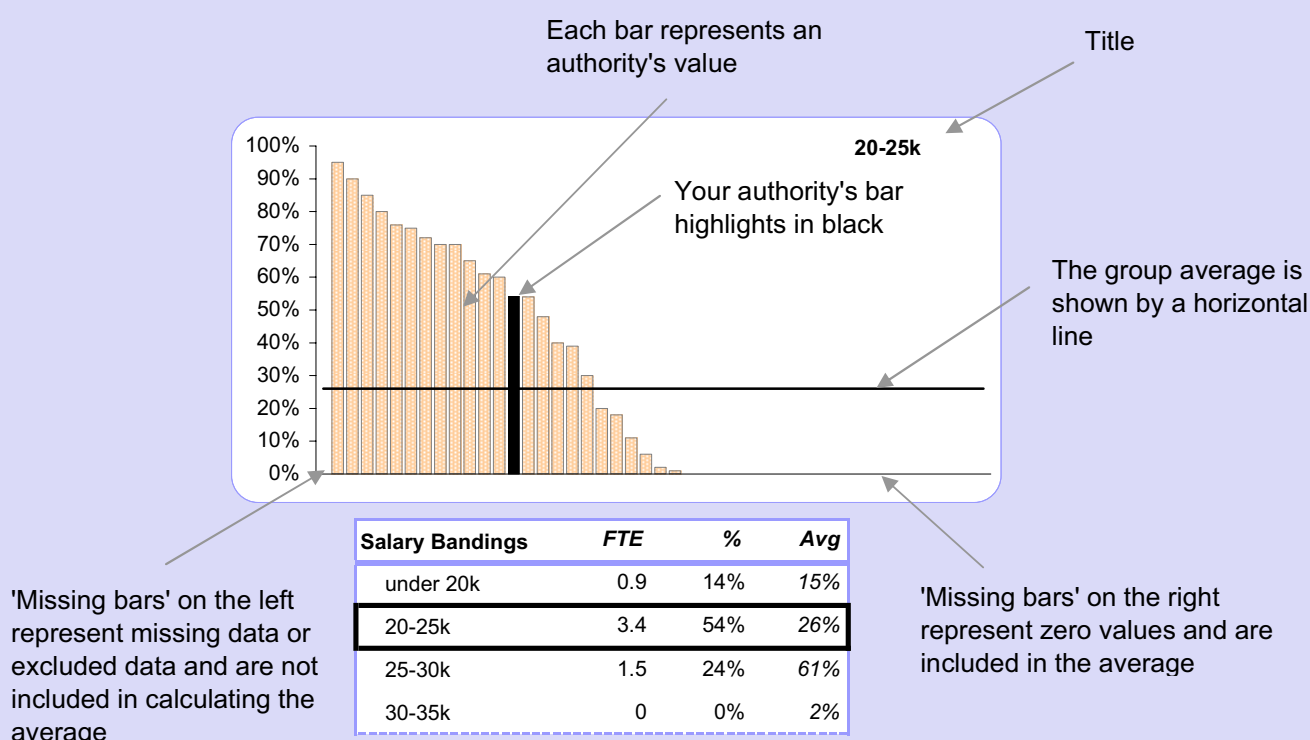
This report compares your data with the group of authorities specified on the title page.

Throughout the report your figures are shown in tables and in graphical form. If you are not familiar with our reports we hope this page will help you to better understand the way we present this data.

**Averages:** Almost all of our tables and charts compare your figure with a group average. The average is the unweighted mean value for the group. This average value ignores missing data, or data that we have excluded and for this reason sets of averages sometimes do not reconcile precisely.

**Charts:** We display a large amount of data on charts as this allows us to show the data for the entire group efficiently and gives far more information than a simple average (i.e. range of data, individual authority values etc...). Below we have annotated an example chart to help explain what they show.

**Bar Charts:** These are our standard method of displaying a full set of data



# INTRODUCTION

This report compares your performance with the group of authorities specified on the title page. It is divided into the following sections.

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## **Section 1 - Cost Analysis**

This section shows the analysis of audit costs for 2008/09 actuals and 2009/10 estimates.

The main benchmarks are cost per audit day, cost per £'m turnover and chargeable days per auditor.

## **Section 2 - Audit Coverage**

This section looks at audit days per £'m gross revenue turnover and the split by type of audit. It then goes on to analyse the days spent on fundamental financial systems, operational risks and corporate governance.

## **Section 3 - Staffing**

This section shows salary bandings and staff qualifications.

## **Section 4 - Time series**

This section is particularly useful as it shows performance over time compared with the tier average.

The time series shown are for cost per £'m gross revenue turnover, cost per audit day, audit days per £'m gross revenue turnover, cost per auditor and chargeable days per auditor.

## **Section 5 - Quartiles**

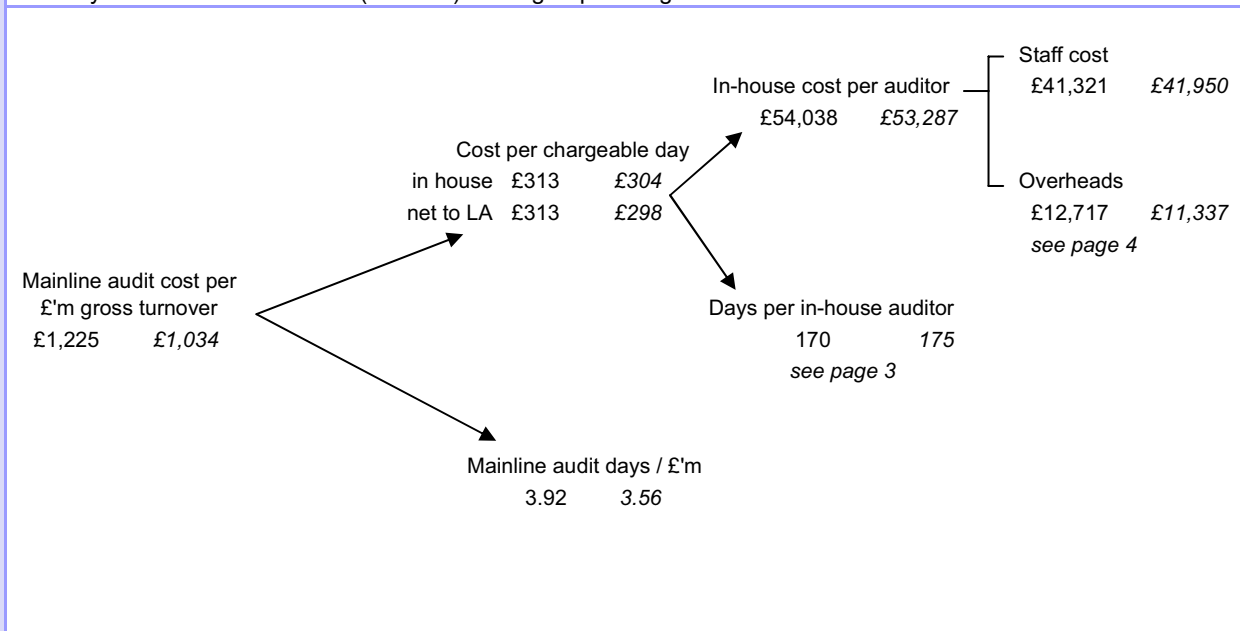
This section compares a member's figures with the quartile figures for the tier of authority. The quartile information is only included with the tiered reports.

## SECTION 1 - COST ANALYSIS

### 2008/09 ACTUALS

This tree diagram starts with mainline audit cost/£'m of gross turnover and breaks it down to cost/audit day and audit days/£'m gross turnover. The cost/audit day is further analysed by cost/auditor and audit days/auditor.

Finally cost/auditor is split between pay and overheads. For each benchmark two figures are given, the first being the authority's value and the second (in italics) is the group average.



#### Chargeable audit days

	Audit Days	Cost £'k	Cost/ day	Avg
In-house	1,828	£573	£313	£304
Bought-in <sup>+</sup>	0	£0	na	£388
Gross	1,828	£573	£313	£302
Charged out	109	£35	£321	£329
Net to LA	1,719	£538	<b>£313</b>	<b>£298</b>
Excluded work	0	£0		
<b>Mainline audit</b>	<b>1,719</b>	<b>£538</b>		

<sup>+</sup> Bought-in days are shown inclusive of non-chargeable days to show a consistent cost/day figure.

#### Basic data

	Authority
Gross Turnover £'m	£438.9
FTE staff (on payroll)	10.1
FTE agency staff	0.5
Staff cost (on payroll) £'k	£414.0
Agency Staff cost £'k	£24.0
Overheads cost £'k	£134.8

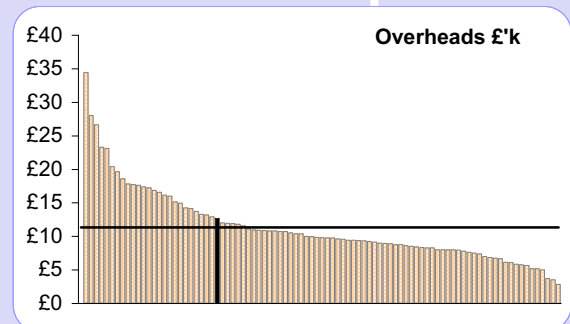
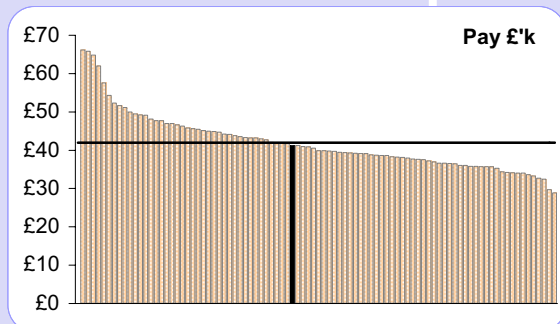
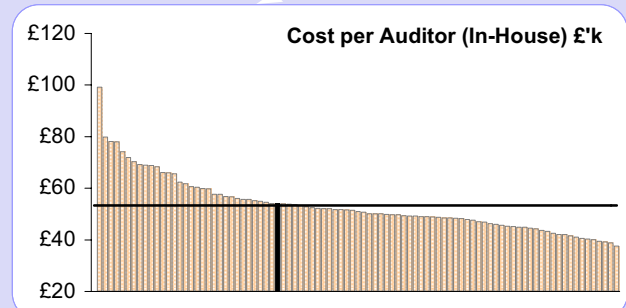
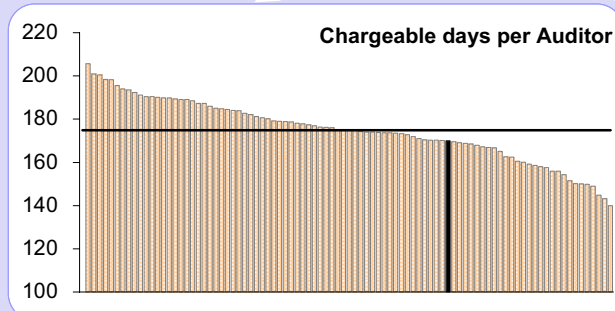
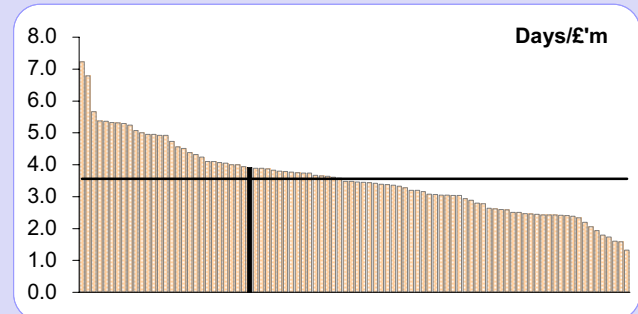
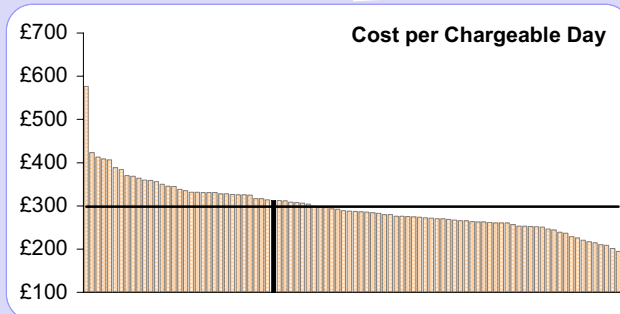
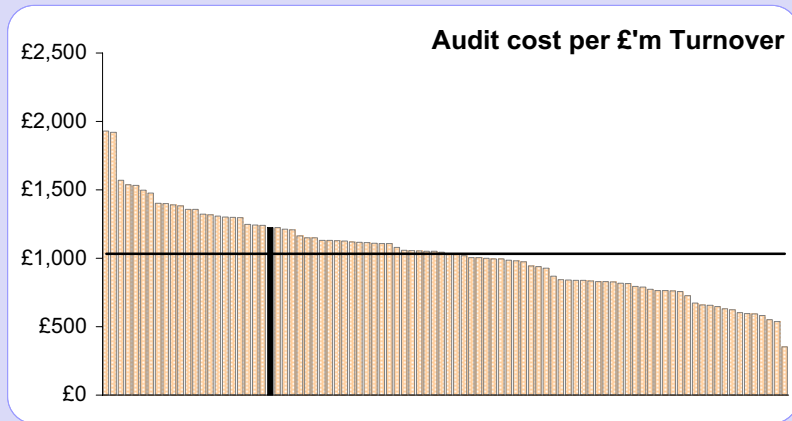
#### Benchmarks

	Authority	Avg.
Audit days per £'m Gross Turnover	3.92	3.56
Cost per £'m Gross Turnover	£1,225	£1,034
Days per in-house auditor*	170	175
Cost per auditor (In-house)	£54,038	£53,287
Staff cost per auditor (In-house)	£41,321	£41,950
Overheads cost per auditor (In-house)	£12,717	£11,337

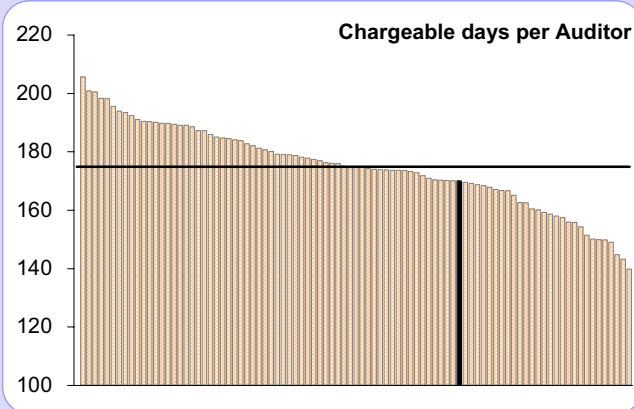
*In-house means staff on payroll and agency staff, excluding bought-in*

*\*see page 3 for details*

## 2008/09 ACTUALS



## CHARGEABLE DAYS PER AUDITOR - 2008/09 Actuals



Staff (Payroll)	10.1
Agency Staff	0.5

### Chargeable days - Staff on payroll

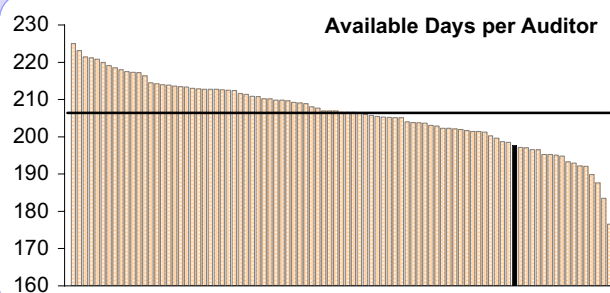
		days/FTE	Avg
<b>Total days pa</b>	2,636	261.0	261.0
Non-productive days:			
Bank holidays	61	6.0	6.0
Annual leave	299	29.6	29.0
Special leave	1	0.1	1.3
Sickness	162	16.0	8.2
Training	116	11.5	10.1
<b>Available Days</b>	1,998	197.8	206.4
Other non-chargeable days	280	27.7	31.6
<b>Chargeable days</b>	1,718	170.0	174.8

### Agency Staff Days

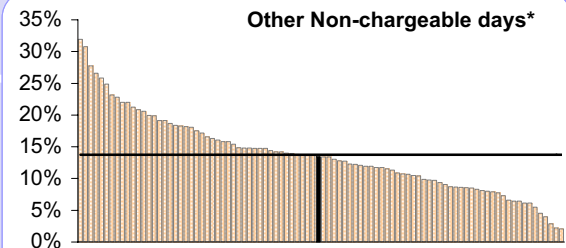
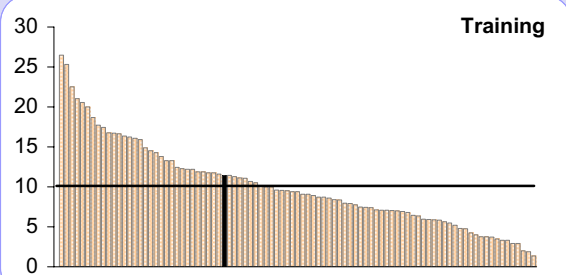
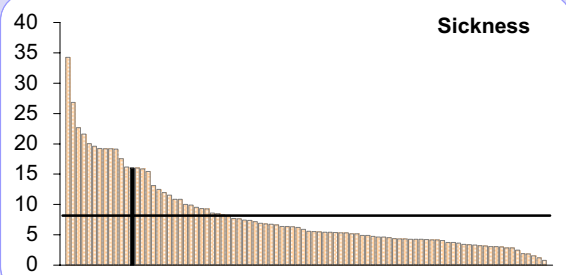
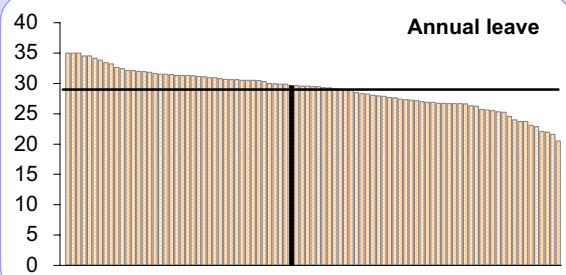
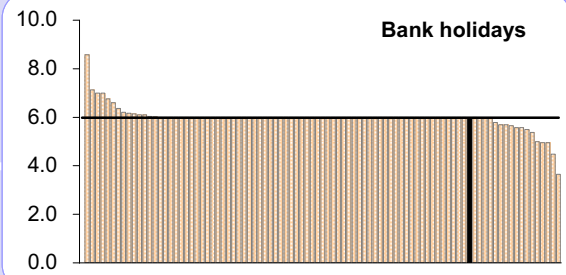
Total agency staff days	114.0
Non-chargeable days	4.0
Chargeable agency staff days	110.0

### Total Chargeable days - in house

Total days	1,828
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## "Non-chargeable days"

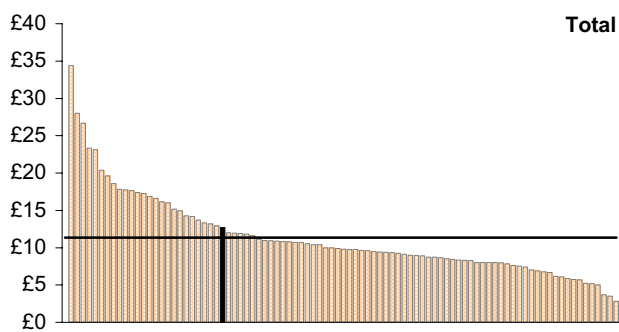


Swindon 13.45% Average 13.76%

\*This is displayed as a percentage of all available days, including Agency Staff and Bought-In Audit.

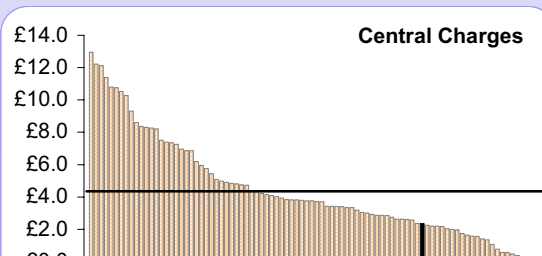
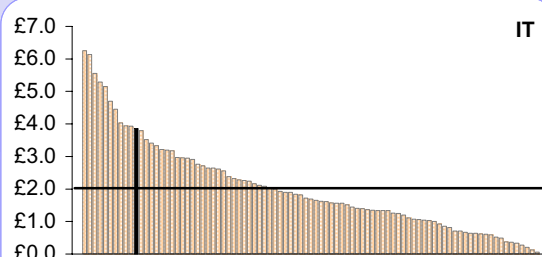
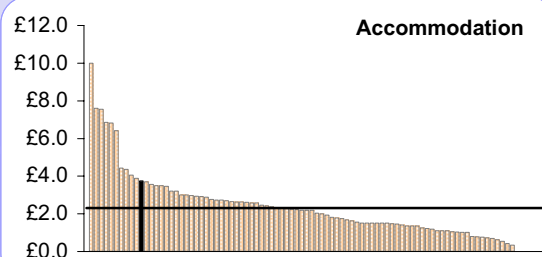
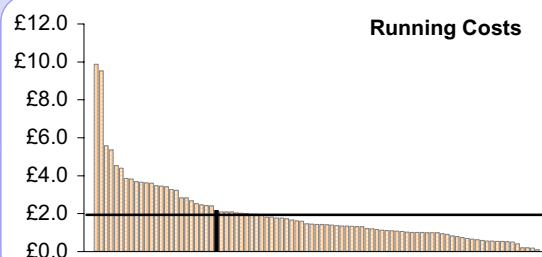
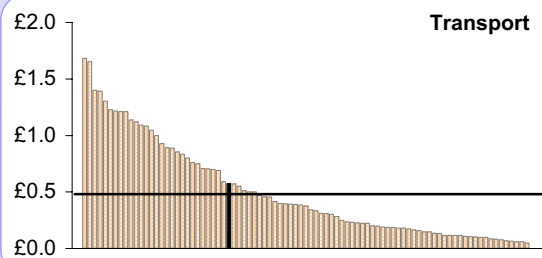
## OVERHEAD COSTS - 2008/09 Actuals

£'k per FTE



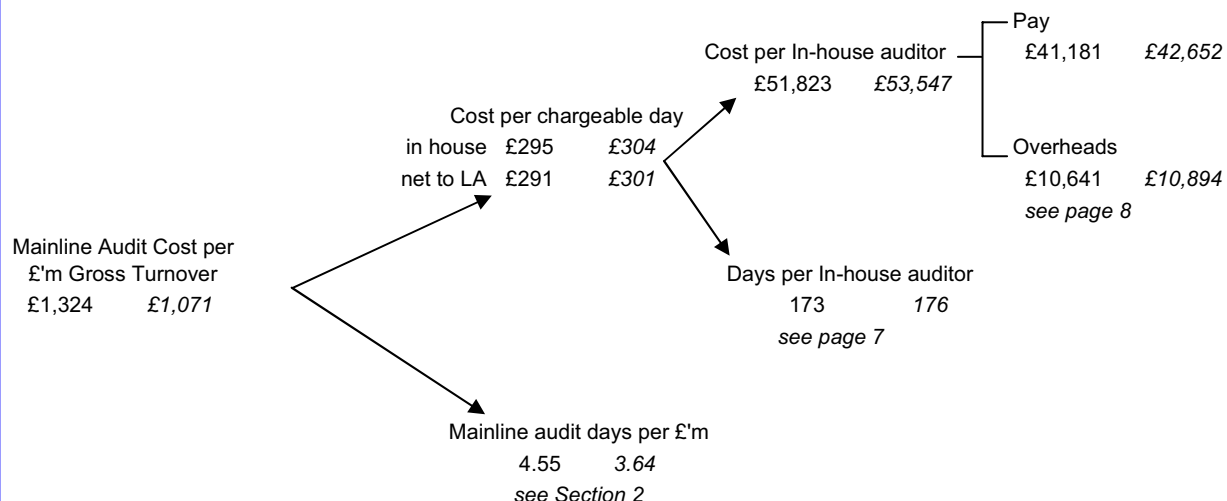
### Overhead costs

	£'k	£'k/ FTE	Avg
Transport & Travel	6	0.6	0.5
Other running costs	23	2.2	1.9
Accommodation	40	3.8	2.3
IT	41	3.9	2.0
Other central charges	25	2.3	4.4
	135	12.7	11.3



## 2009/10 ESTIMATES

This tree diagram starts with mainline audit cost/£'m of gross turnover and breaks it down to cost/audit day and audit days/£'m gross turnover. The cost/audit day is further analysed by cost/auditor and audit days/auditor. Finally cost/auditor is split between pay and overheads. For each benchmark two figures are given, the first being the authority's value and the second (in *italics*) is the group average.



Chargeable audit days				
	Audit Days	Cost £'k	Cost/ day	Avg
In-house	2,078	£614	£295	£304
Bought-in *	0	£0	na	£417
Gross	2,078	£614	£295	£304
Charged out	80	£33	£413	£319
Net to LA	1,998	£581	<b>£291</b>	<b>£301</b>
Excluded work	0	£0		
<b>Mainline audit</b>	<b>1,998</b>	<b>£581</b>		

\* Bought-in days are shown inclusive of non-chargeable days to show a consistent cost/day figure.

Basic data	Authority
Gross Turnover £'m	£438.9
FTE staff (on payroll)	11.1
FTE agency staff	0.8
Staff cost (on payroll) £'k	£448.0
Agency Staff cost £'k	£40.0
Overheads cost £'k	£126.1

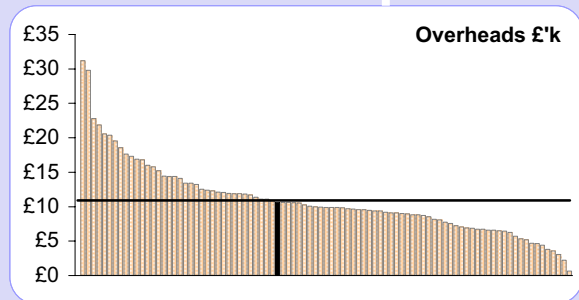
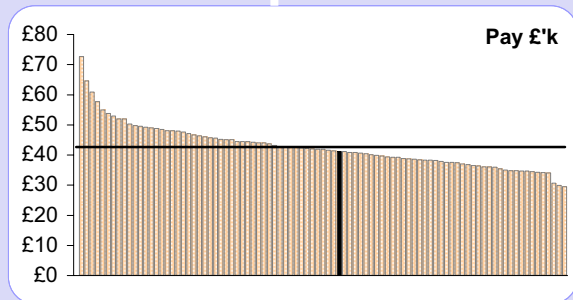
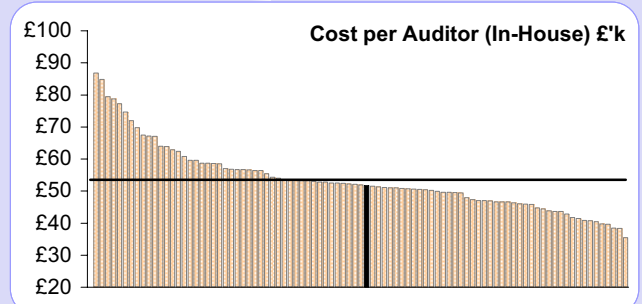
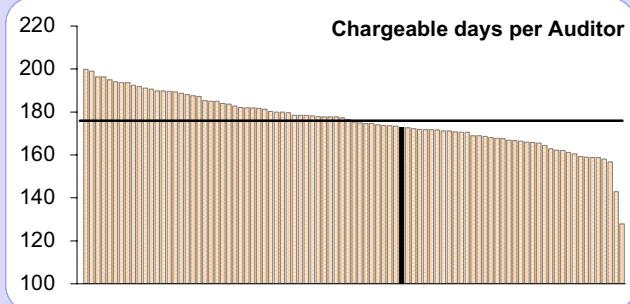
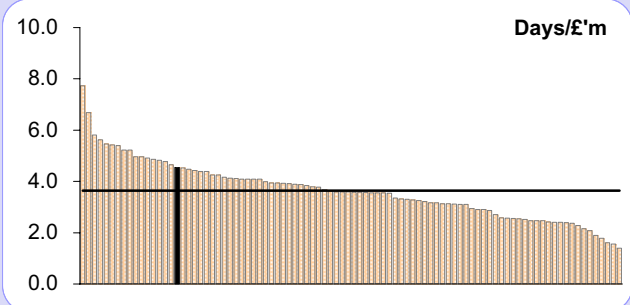
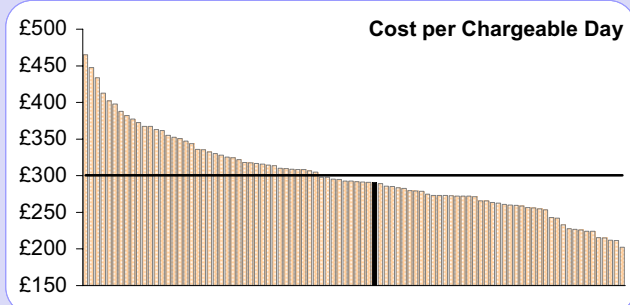
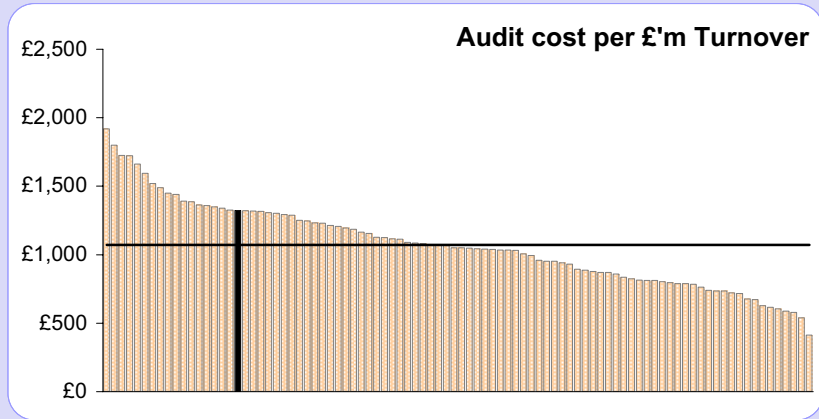
Benchmarks	Authority	Avg
Audit days per £'m Gross Turnover	4.55	3.64
Cost per £'m Gross Turnover	£1,324	£1,071
Chargeable Days per auditor (staff)*	173	176
Cost per auditor (in-house)	£51,823	£53,547
Staff cost per auditor (in-house)	£41,181	£42,652
Overheads cost per auditor (in-house)	£10,641	£10,894

*In-house means staff on payroll and agency staff, excluding bought-in*

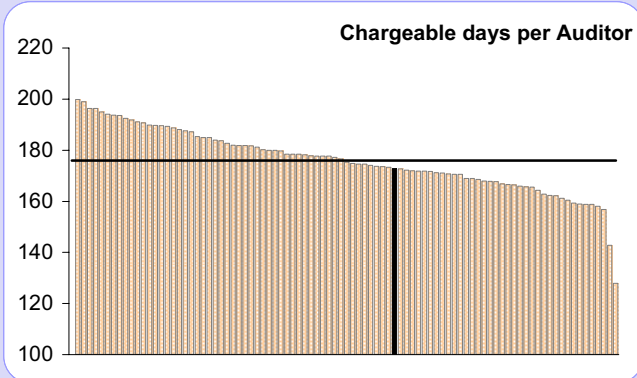
*\*see page 7 for details*



## 2009/10 ESTIMATES



## CHARGEABLE DAYS PER AUDITOR - 2009/10 Plan



FTE Auditors 11.1

### Chargeable days - Staff on payroll

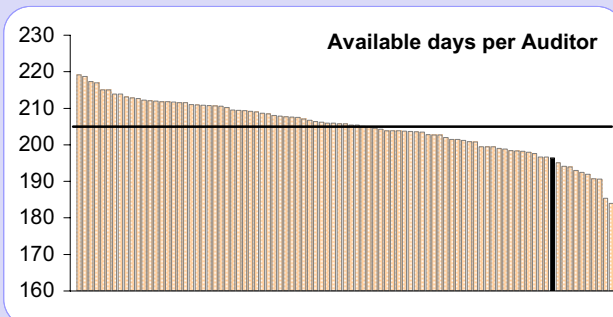
		days/FTE	Avg.
<b>Total days pa</b>	2,897	261.0	261.0
Non-productive days:			
Bank holidays	89	8.0	8.1
Annual leave	327	29.5	30.4
Special leave	0	0.0	1.2
Sickness	134	12.1	6.0
Training - Audit qualification	167	15.0	10.2
<b>Available days</b>	2,180	196.4	204.9
Non-chargeable days	262	23.6	29.0
<b>Chargeable days</b>	1,918	172.8	175.9

### Agency staff days

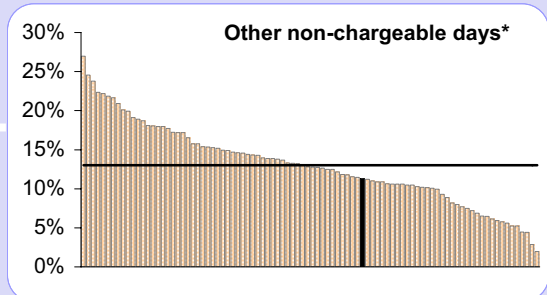
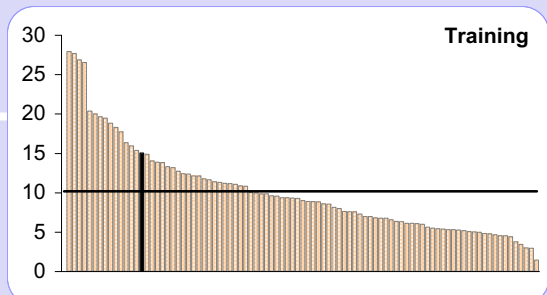
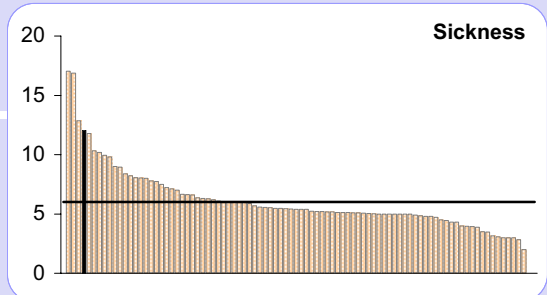
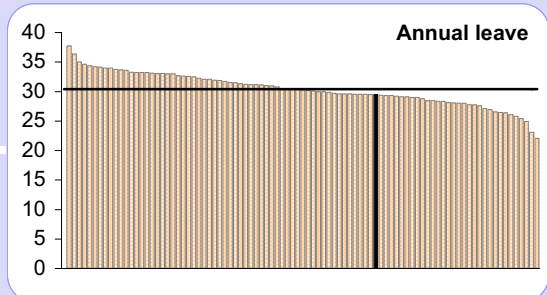
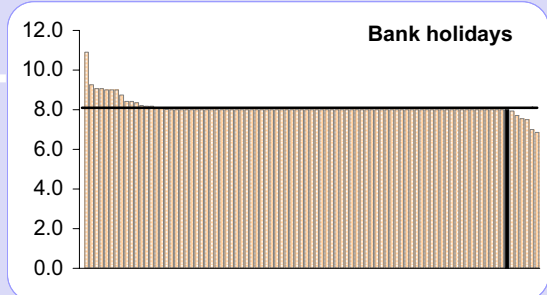
Total agency staff days	165.0
Non-chargeable days	5.0
Chargeable agency staff days	160.0

### Total chargeable days - in house

Total days	2,078
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## "Non-chargeable days"

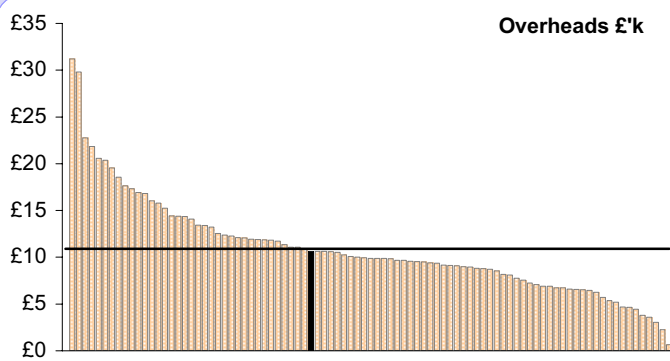


Swindon 11.4% Average 13.0%

\*This is displayed as a percentage of all available days, including Agency Staff and Bought-In Audit.

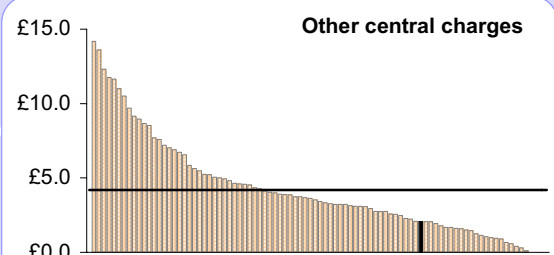
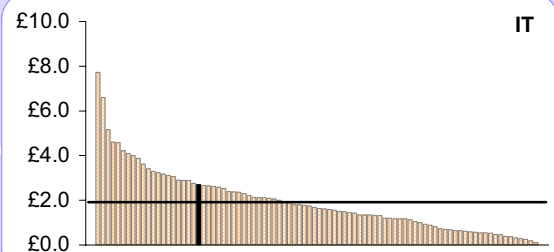
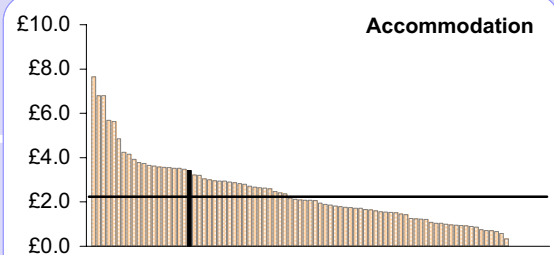
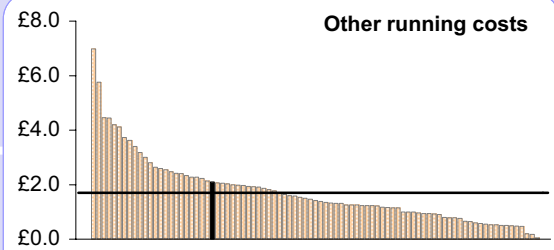
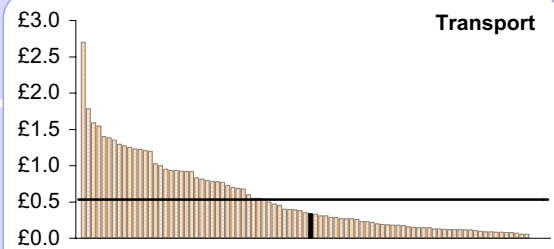
## OVERHEAD COSTS - 2009/10 Estimates

£'k per FTE



### Overhead costs

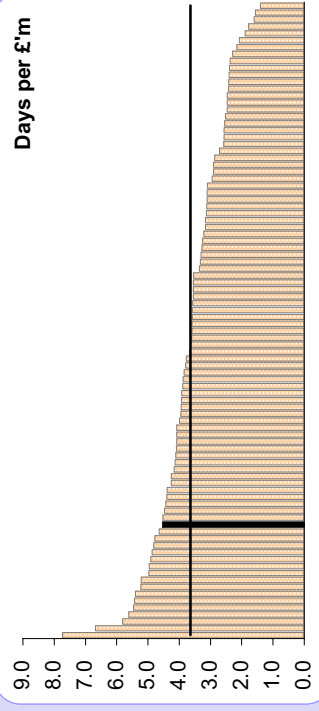
	£'k	£'k/FTE	Avg
Transport & Travel	4	0.3	0.5
Other running costs	25	2.1	1.7
Accommodation	41	3.4	2.2
IT	32	2.7	1.9
Other central charges	25	2.1	4.2
	126	10.6	10.9



## SECTION 2 - AUDIT COVERAGE

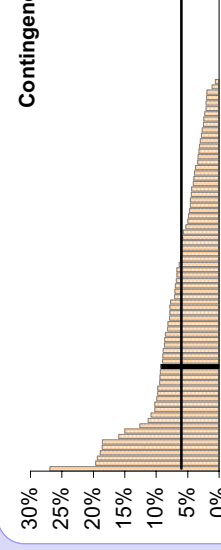
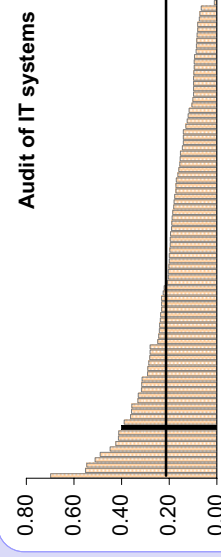
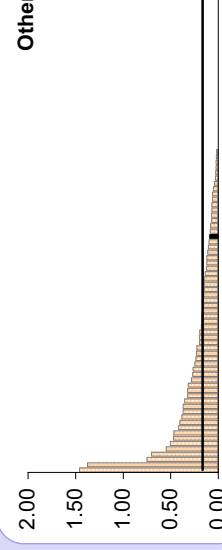
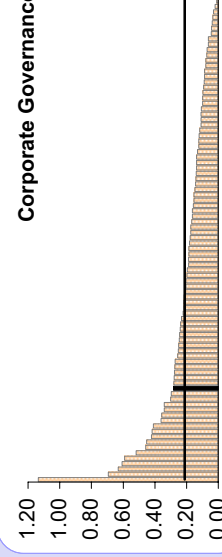
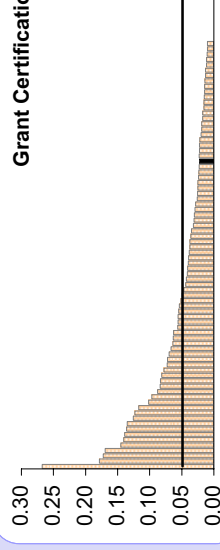
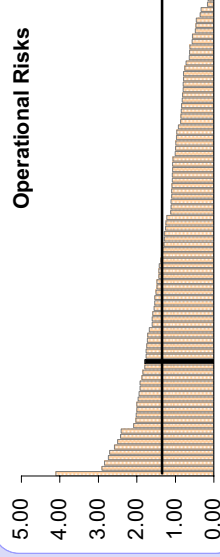
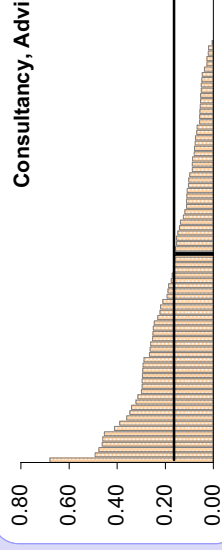
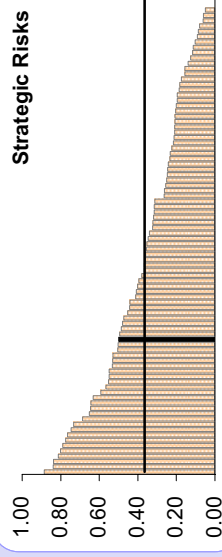
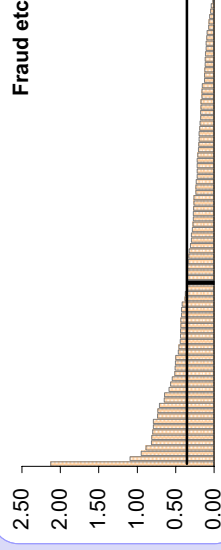
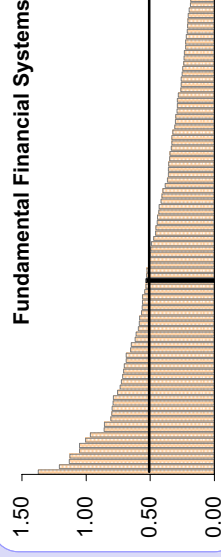
### AUDIT DAYS PER £'m 2009/10 Plan

by type of audit



Gross Turnover £'m	438.9		
Audit days per £'m	Days	days/£'m	Avg
Fundamental financial systems	234	0.53	0.51
Strategic Risks	219	0.50	0.36
Operational Risks	788	1.80	1.34
Corporate Governance	124	0.28	0.21
I.T. Audit	176	0.40	0.21
Fraud etc	157	0.36	0.35
Consultancy/Advice	70	0.16	0.16
Grant Certification	10	0.02	0.05
Other	40	0.09	0.16
Contingency*	185	9.2%	6.0%
	1,998	4.55	3.64

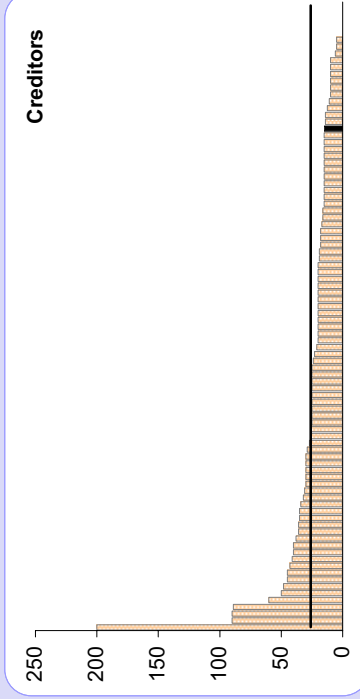
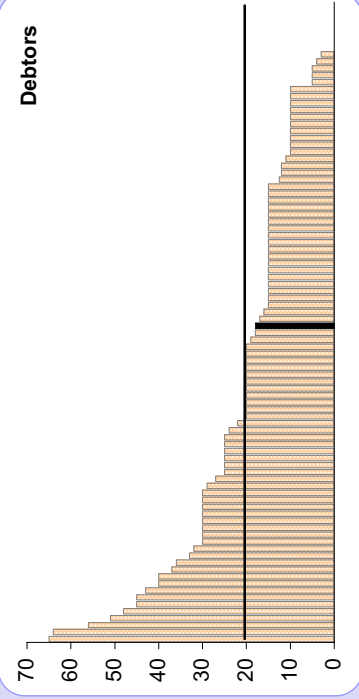
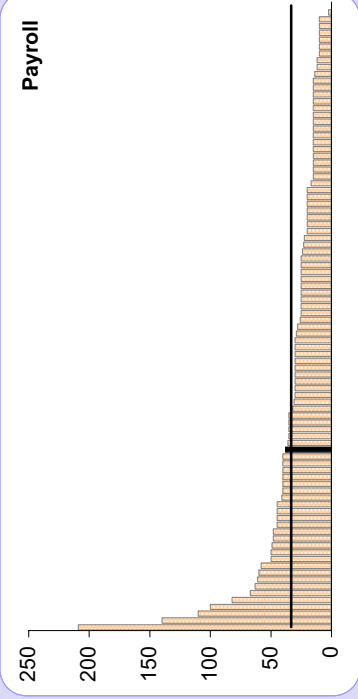
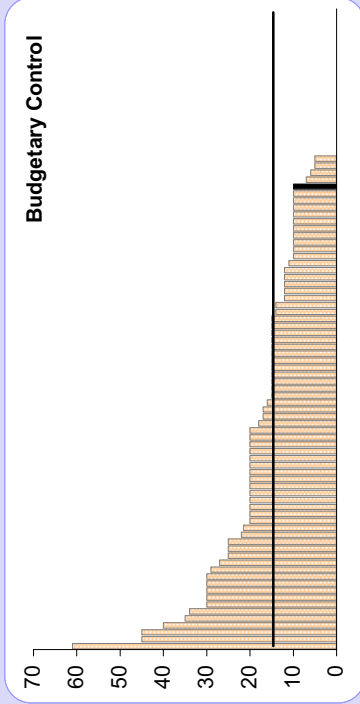
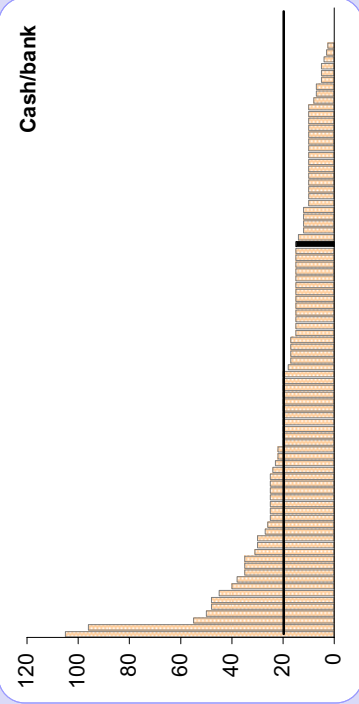
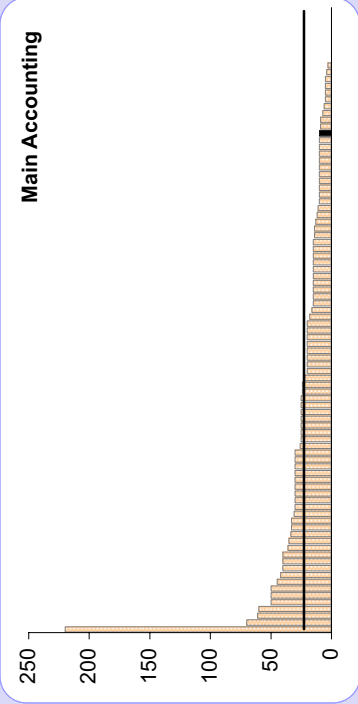
\*Contingency is shown as a percentage of the total number of days



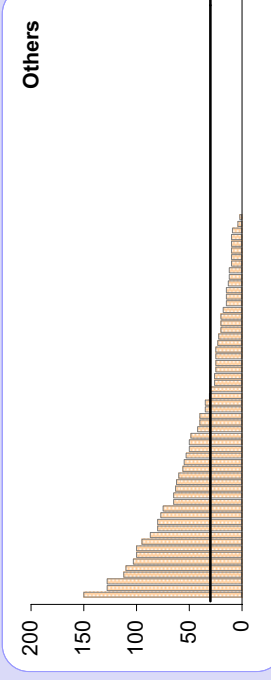
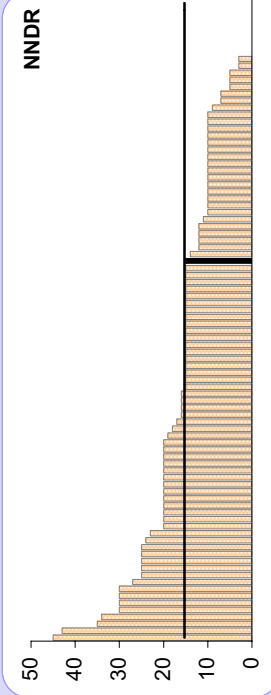
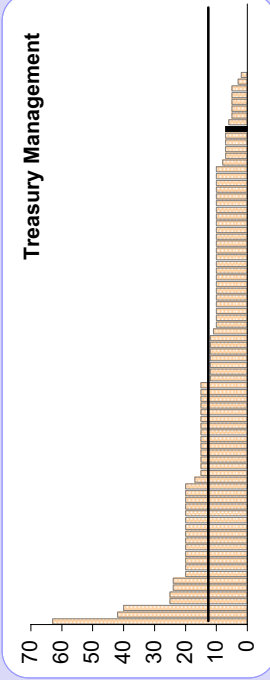
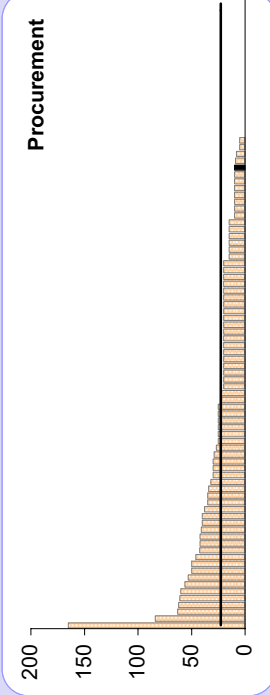
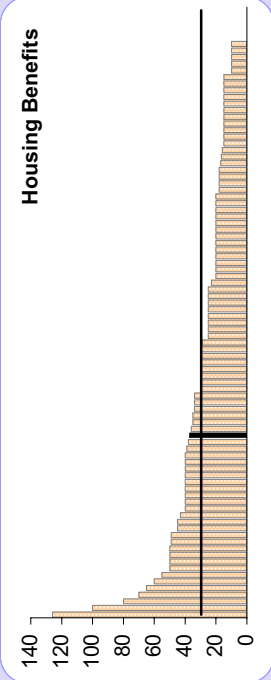
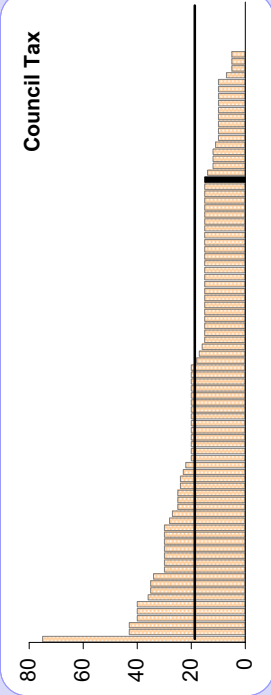
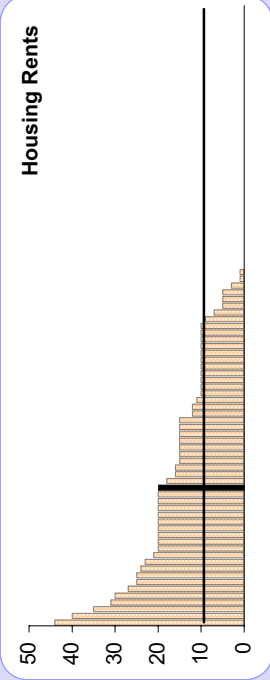
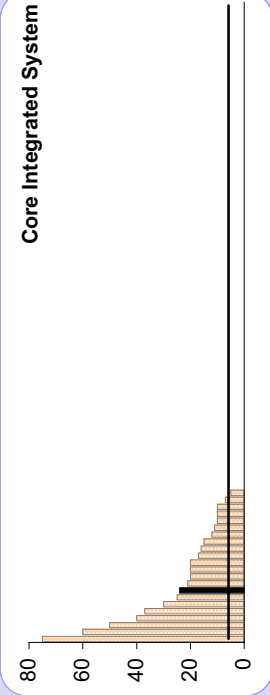
Fundamental Financial Systems - with no adjustment for size of authority

2009/10 plan

	Days	Avg
Payroll	38	33
Debtors	18	20
Creditors	15	26
Main Accounting	10	23
Cash/bank	15	20
Budgetary control	10	15
Core Integrated System	24	6
Council Tax	15	19
NNDR	15	15
Procurement	10	23
Housing Rents	20	9
Benefits Administration	37	30
Treasury Management	7	13
Others	0	30
Total	234	286



**FUNDAMENTAL FINANCIAL SYSTEMS (continued) - with no adjustment for size of authority**  
2009/10 Plan

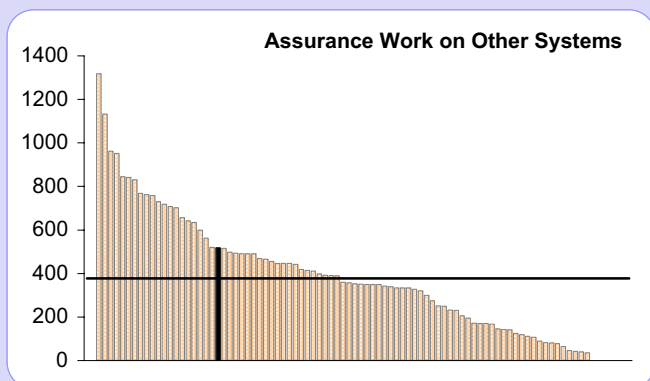
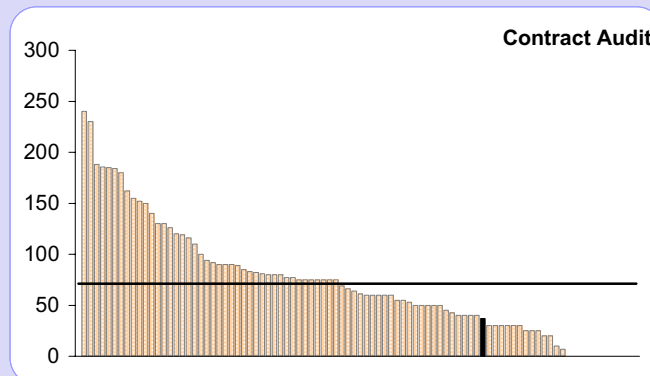
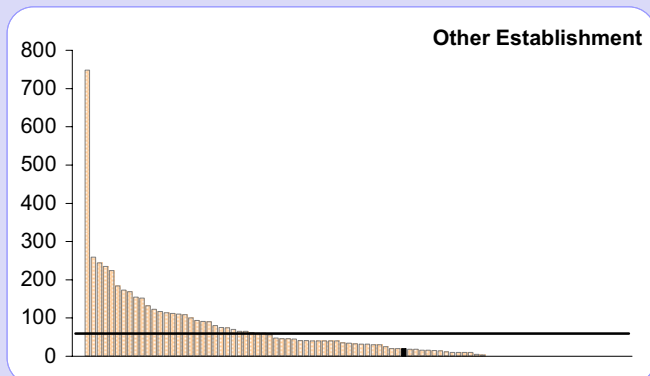
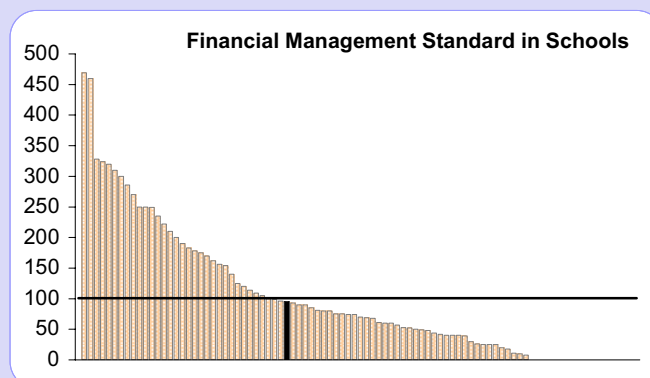
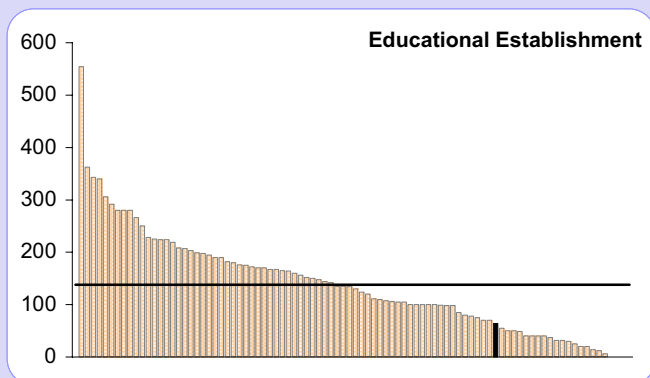




## Operational Risks Breakdown - with no adjustment for size of authority

2009/10 Plan

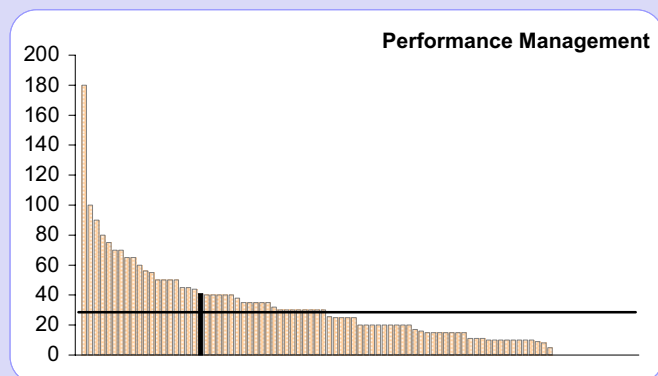
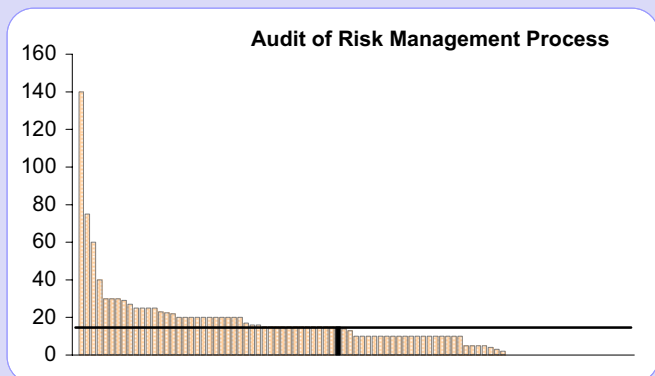
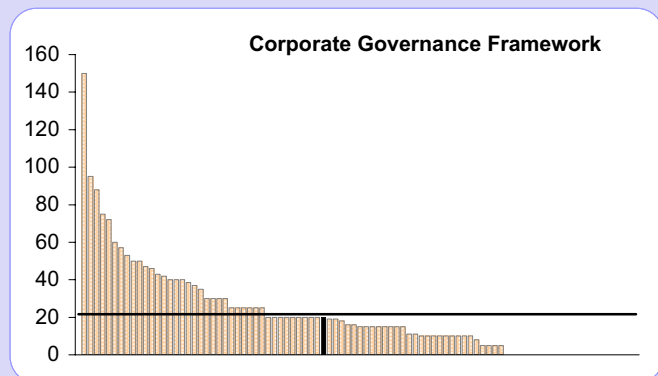
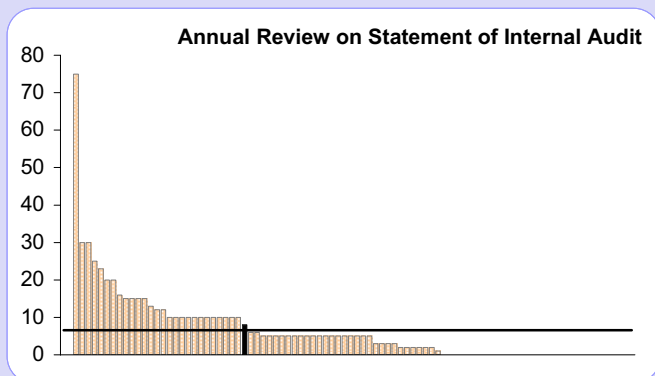
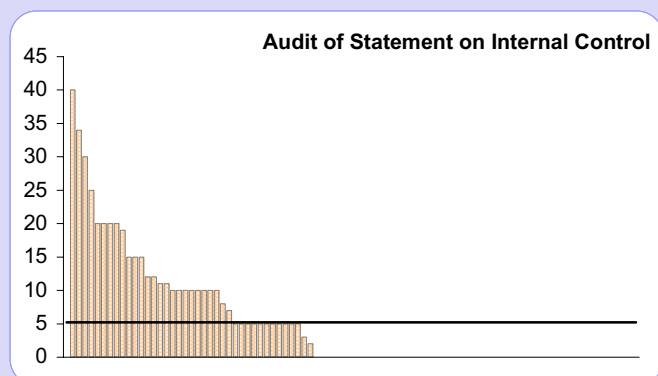
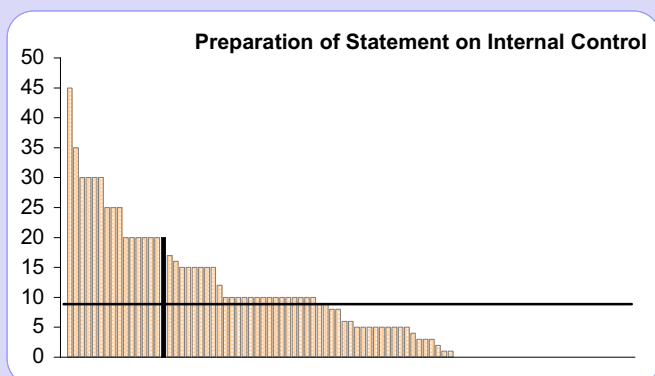
Total Number of Operational Risks Days		788
	No. of Days	Avg
Educational Establishment	64	138
Financial Management Standard in Schools	96	101
Other Establishment	20	59
Contract Audit	37	71
Assurance Work on Other Systems	518	378
Other	53	44



## Corporate Governance Breakdown - with no adjustment for size of authority

2009/10 Plan

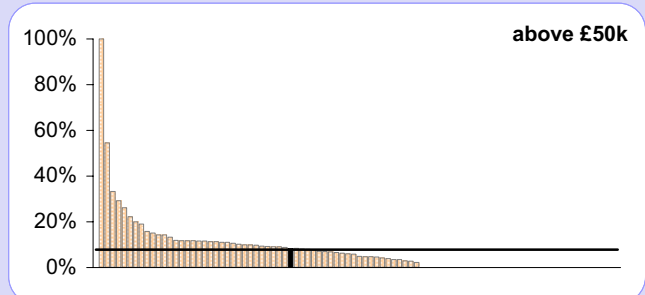
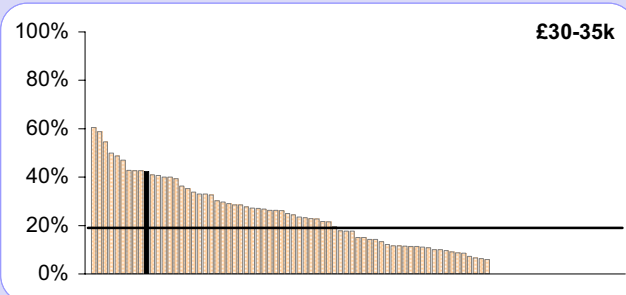
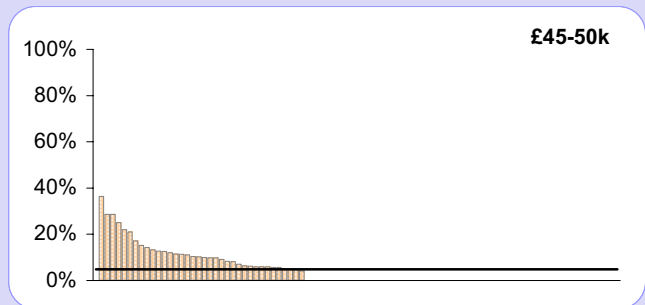
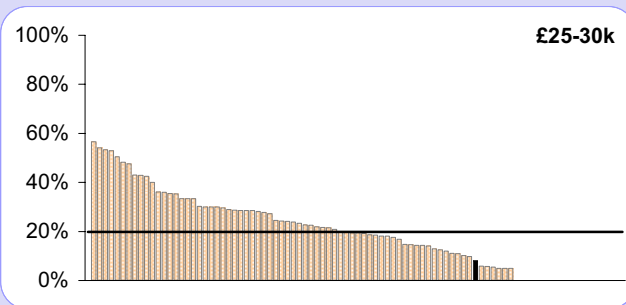
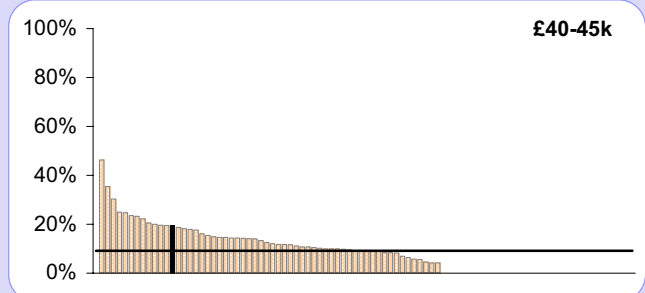
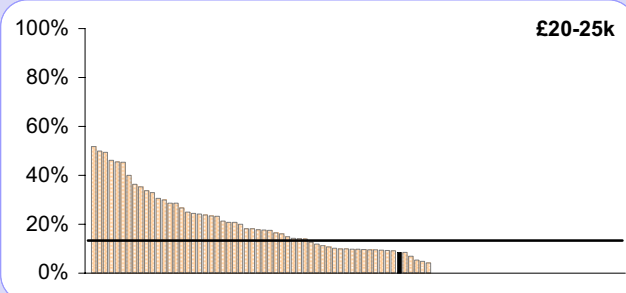
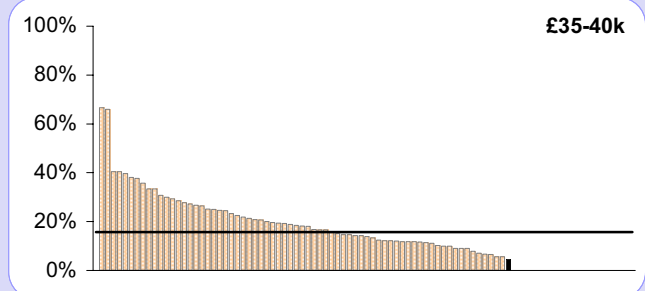
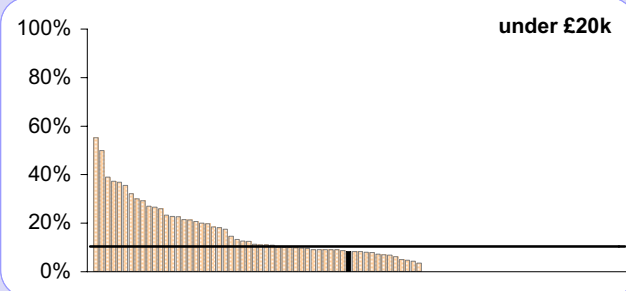
Total Number of Corporate Governance Days		124
	No. of Days	Avg
Preparation of Statement on Internal Control	20	9
Audit of Statement on Internal Control	0	5
Annual Review of the System of Internal Audit	8	7
Corporate Governance Framework	20	22
Audit of Risk Management Process	15	15
Performance Management (incl BVPI)	41	29
Other	20	34



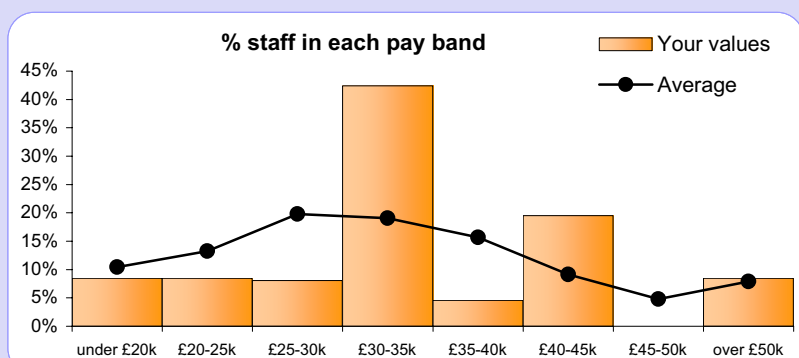


## SECTION 3 - STAFFING

### Staff Salary Bandings as at 31 March 2009

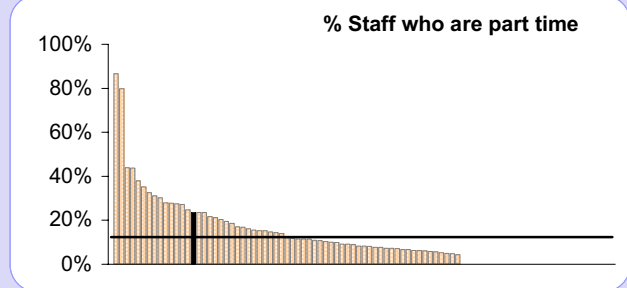


Salary bandings			
	FTE	%	Avg
under £20k	1.0	8%	10%
£20-25k	1.0	8%	13%
£25-30k	1.0	8%	20%
£30-35k	5.0	42%	19%
£35-40k	0.5	5%	16%
£40-45k	2.3	20%	9%
£45-50k	0.0	0%	5%
over £50k	1.0	8%	8%
	11.8		

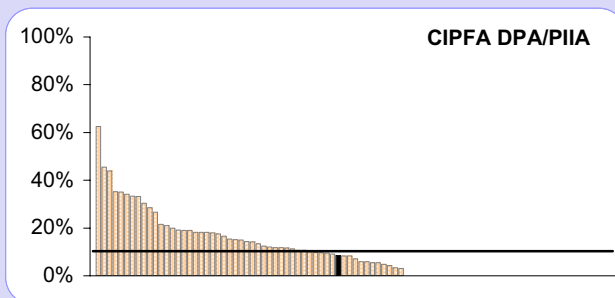
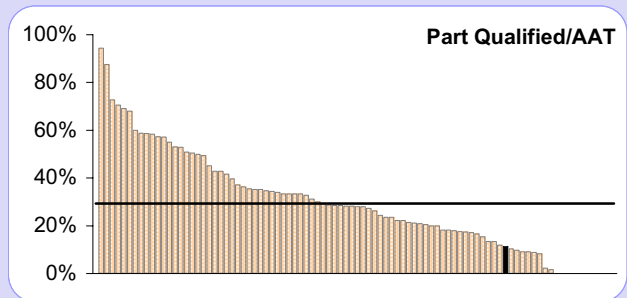
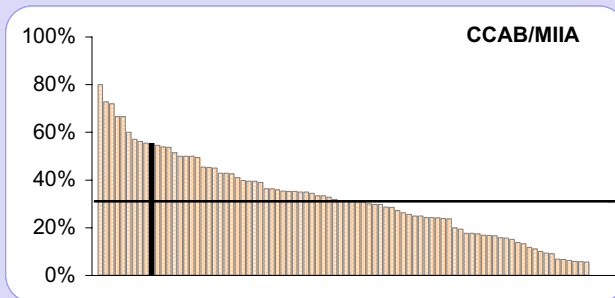


## Part Time Staff at 31 March 2009

Part Time			
	FTE	%	Avg
Part Time	2.8	24%	12%



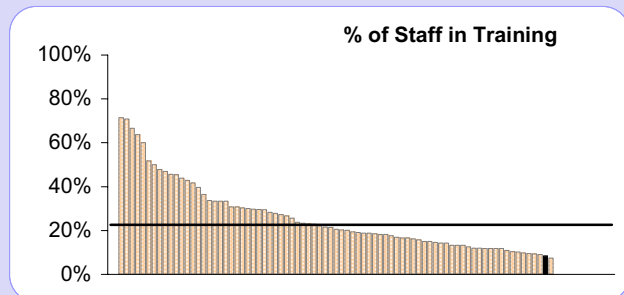
## Qualifications as at 31 March 2009



Qualifications			
	FTE	%	Avg
CCAB/MIIA	6.5	55%	31%
CIPFA DPA/PIIA	1.0	9%	10%
Part Qualified/AAT	1.4	11%	29%
Other specialists	0.9	8%	7%
Trainees (actively training)	1.0	9%	9%
Non-Qualified	1.0	9%	14%
	11.8		

## % Staff in Training at 31 March 2009

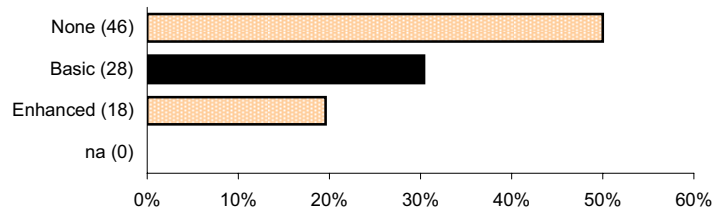
Training			
	FTE	%	Avg
Training	1.0	9%	23%



## CRB Checks

CRB Checks		
Swindon		Basic
	Authorities	%
None	46	50%
Basic	28	30%
Enhanced	18	20%
na	0	0%

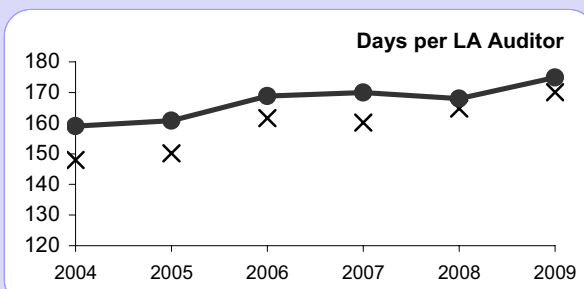
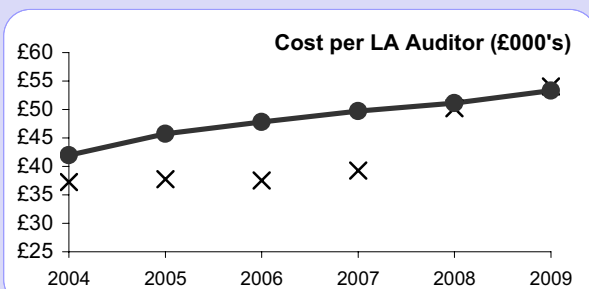
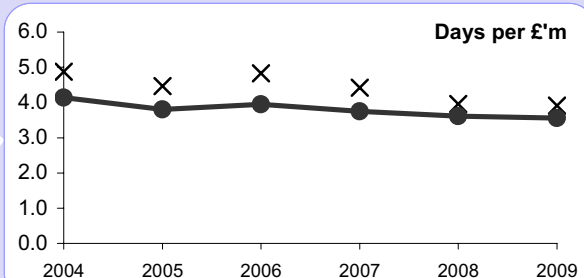
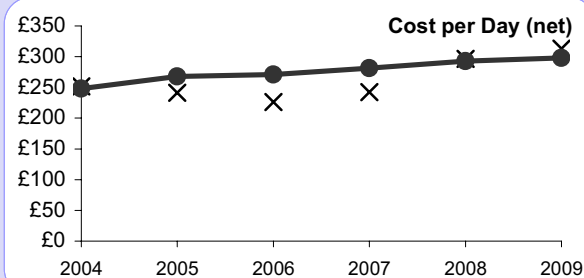
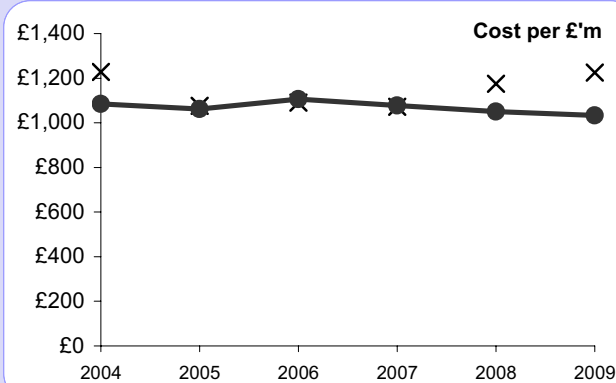
### To what level are audit staff checked?



## SECTION 4 - TIMESERIES

**Actuals: e.g. 2009 refers to this years 2008/09 actuals**

The 2009 averages are the actual club averages. For previous years, the averages shown here are scaled up or down from the 2009 figure based on the average rate of change in each year. This is calculated using data from members who supplied figures in consecutive years, otherwise the simple average in each year would be distorted by changes in the composition of the club from year to year.



**KEY:** Club Average - Black Line  
Swindon - Crosses



Timeseries data						
	2004	2005	2006	2007	2008	2009
Cost*	£432k	£415k	£419k	£452k	£512k	£573k
FTE Auditors	11.6	11.0	10.1	10.1	9.9	10.1
Cost per LA Auditor	£37,259	£37,727	£37,551	£39,289	£50,234	£54,038
Average	£41,956	£45,716	£47,833	£49,727	£51,123	£53,287
Days per LA Auditor	148	150	162	160	165	170
Average	159	161	169	170	168	175
Cost per £'m	£1,228	£1,076	£1,091	£1,071	£1,175	£1,225
Average	£1,085	£1,061	£1,107	£1,078	£1,051	£1,034
Cost per Day (net)	£252	£241	£226	£242	£297	£313
Average	£248	£268	£271	£281	£293	£298
Mainline Audit Days	1,722	1,825	1,843	1,820	1,711	1,719
Turnover	£353m	£409m	£382m	£412m	£432m	£439m
Days per £'m	4.9	4.5	4.8	4.4	4.0	3.9
Average	4.1	3.8	3.9	3.8	3.6	3.6

\* Figure shown is the cost of your In-House Audit section

Swindon

## SECTION 5 - QUARTILE FIGURES

### Unitary authorities

2008/09					
	Swindon	Average	Lower Quartile	Median	Upper Quartile
Cost/auditor £'k					
Pay	£41.3	£42.0	£36.82	£39.9	£45.3
Overheads	£12.7	£11.3	£8.01	£9.8	£13.2
Total	£54.0	£53.3	£46.60	£51.0	£56.8
Days per Auditor	170	175	168	175	185
Cost per Day (net to LA)	£313	£298	£262.07	£287	£329
Days per £'m	3.92	3.56	2.63	3.47	4.07
Cost per £'m	£1,225	£1,034	£824.14	£1,037	£1,224

2009/10					
	Swindon	Average	Lower Quartile	Median	Upper Quartile
Cost/auditor £'k					
Pay	£41.2	£42.7	£37.7	£41.9	£46.2
Overheads	£10.6	£10.9	£7.7	£9.9	£12.5
Total	£51.8	£53.5	£46.8	£51.9	£56.9
Days per Auditor	173	176	168	175	184
Cost per Day (Net to LA)	£291	£301	£265	£292	£329
Days per £'m	4.55	3.64	2.90	3.59	4.25
Cost per £'m	£1,324	£1,071	£822	£1,050	£1,296