

Internal Audit & Counter Fraud Shared Service
Medway Council & Gravesham Borough Council

Internal Audit Satisfaction Survey 2025

Medway Council

1 Introduction

- 1.1 The Internal Audit & Counter Fraud Shared Service (IA&CF) was established on 1 March 2016 to provide internal audit assurance and advisory, proactive counter fraud and reactive investigation services to Medway Council & Gravesham Borough Council.
- 1.2 Internal Audit Standards (the Standards) require that a Quality Assurance and Improvement Programme (QAIP) is developed and maintained which covers all aspects of internal audit activity and is designed to enable an evaluation of the internal audit team's conformance with the Standards. The QAIP also assesses the efficiency and effectiveness of internal audit activity and identifies opportunities for improvement.
- 1.3 A wider satisfaction survey is issued annually to senior managers and elected Members (primarily those on the Audit Committee) to seek views on their overall satisfaction with the services provided by the Internal Audit Team, which forms part of the team's key performance indicators. The option is also given to cascade the invite to supervisors and team leaders who may be involved in the audit review process and have interactions with the team.

2 Executive Summary

- 2.1 The level of response to the survey has increased significantly, with 34 responses received, in comparison to 16 in 2024 and 22 in 2023. The results show a slight decline in satisfaction with services available from the Internal Audit Team, with an average score of 7.38 out of ten, compared to 8.38 in 2024 and 8.14 in 2023, although this appears to be linked to the fact that the survey has gone to a wider circulation than in previous years, including a number of operational managers that have had limited interaction with the Internal Audit Team. However, satisfaction with the overall service received remains relatively high, with 88.2% of those confirming receipt of services from the Internal Audit Team within the last twelve months, providing a positive score, although this is below our target level of 90%.
- 2.2 Most respondents seem to have a good understanding of the role of internal audit and the services available, however, there has been an increase in the number of people not aware of any of the team's services, which again appears to be linked to the increased responses from operational managers, and 80% have indicated that further training on the role of internal audit would be useful. There is a session on the role of internal audit included in the 'Complete Medway Manager' training series, which will help to resolve this issue.
- 2.3 Around 47% of respondents have not seen/read the Internal Audit Charter. Given this sets out the responsibility, purpose and authority of internal audit, a wider knowledge across the organisation would be beneficial and the Charter will be shared with Service Managers via email in the first instance.
- 2.4 A number of respondents identified a lack of involvement in preparation of the Internal Audit Plans and lack of communication. This was perhaps unsurprisingly all from operational managers due to the fact that consultation and communication is directed at Service Managers. We are however trying to identify operational managers when plans are approved to allow for wider distribution of communications.
- 2.5 Perceived compliance with the Chartered Institute of Internal Auditors (IIA) Core Principles has shown further improvement, with only two responses of 'disagree' to the statement 'Is in the right part of the council and has enough resources to effectively carry out its role'. We had significant resourcing issues during 2024-25 and based on the comments received, it is likely that was a contributing factor to these responses. We have been fully staffed since June 2025, so it is hoped that this will lead to improved perception as we move forward.
- 2.6 Overall, the results of the survey are relatively positive, although some areas for improvement have been identified, and we will need to consider the distribution of surveys in the future as well as the range of questions asked to ensure that appropriate questions are directed to staff at certain levels.

3 Survey Results

3.1 The survey was designed to focus on four keys areas:

- Awareness of Internal Audit Services
- The Internal Audit Workplan
- Compliance with the Chartered Institute of Internal Auditors (IIA) Core Principles
- Overall Satisfaction with Internal Audit Services

3.2 Where practical, statistics from the surveys undertaken in 2023 and 2024 have been included for comparison purposes, although in some cases questions may have been added/removed as the surveys were refined. Any new questions added since the first survey in 2022 are marked with an asterisk to reflect that not all previous year data is available.

3.3 There were 34 responses on behalf of Medway, compared to 16 in 2024 and 22 in 2023, and a breakdown of the respondent's roles and the area of the council they work in are shown in the tables below.

Role	Number of respondents 2023	Number of respondents 2024	Number of respondents 2025
Chief Executive / Director / Assistant Director / Chief Officer/ Strategic Service Manager	6	3	7
Service Manager	10	10	8
Other Manager / Supervisor / Team Leader	4	1	15
Elected Member	2	2	4
Total	22	16	34

Division	Number of respondents 2023	Number of respondents 2024	Number of respondents 2025
Adults	0	1	3
Childrens	2	1	4
Communications	0	0	0
Culture & Communities	0	1	1
Education	1	0	4
Finance & Business Improvement	10	7	10
Front Line Services	0	0	2
HR	3	N/A	N/A
Legal & Governance	2	4	2
Public Health	1	0	3
Regeneration	2	0	2
N/A - Elected Member	1	2	3
Total	22	16	34

3.4 The spread across the divisions remains largely consistent with previous years, although there has been a significant increase in responses from operational managers; accounting for almost half of this year's responses.

3.5 It should be noted that not all respondents answered all questions, so the detailed results that follow are not all based upon 34 responses.

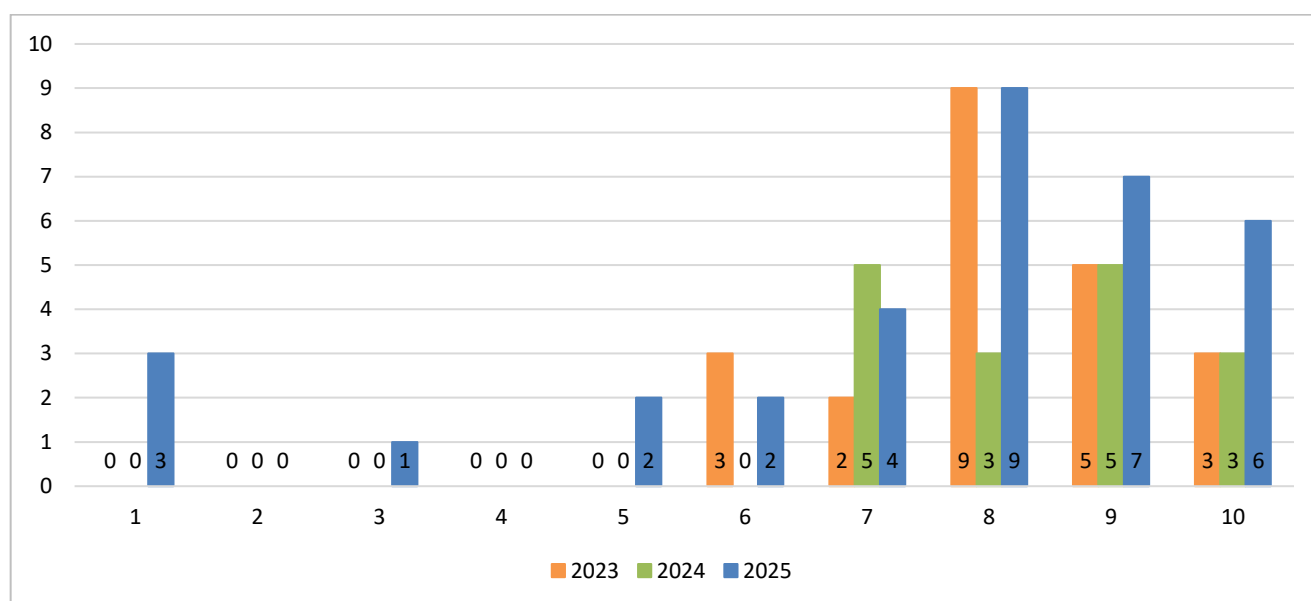
Awareness of Internal Audit Services

3.6 Several questions were asked aimed at identifying whether respondents had a good understanding of the role of internal audit and the services available from the team, with the following responses received.

- 3.7 The work undertaken by the Internal Audit Team is supported by the Internal Audit Charter, which is approved by the Audit Committee.

*Question: Have you seen / read the Internal Audit Charter?	Number of respondents 2023	Number of respondents 2024	Number of respondents 2025
Yes	12	10	18
No	10	6	16

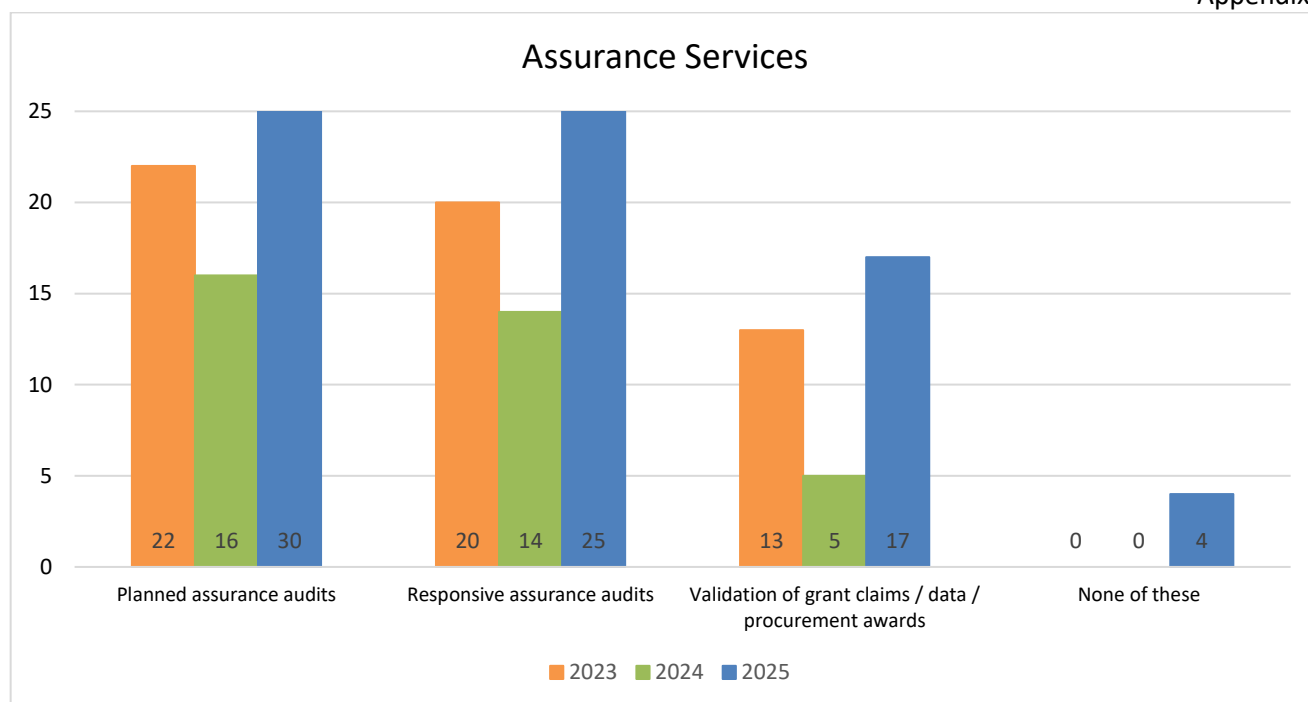
- 3.8 As with previous years, only just over half the respondents have seen/read the Charter. Twelve of the 16 responding 'no' listed themselves as Other Manager/Supervisor/Team Leader. As the Charter sets out the responsibility, purpose, and authority of internal audit, it is a key document that managers should be aware of, so we will be sharing via email in the first instance and will also be reviewing information on the internal audit pages on the staff intranet.
- 3.9 Respondents were asked: *On a scale of 1-10 (1 = strongly disagree – 10 = strongly agree), how much do you agree or disagree that you have a good understanding of the role of Internal Audit?*
- 3.10 The scores received ranged from 1 to 10, with an average of 7.38 across the 34 responses. This is in comparison to an average of 8.38 across 16 responses in 2023 and 8.14 across 22 responses in 2023. While this shows a slight drop in awareness of the team, it was noted that all those scoring six or less were operational managers and so this may be due to a lack of interaction with the Internal Audit team.



- 3.11 Respondents were provided with lists of both assurance and advisory services and were asked to indicate which of the services they were aware that the Internal Audit Team provides.

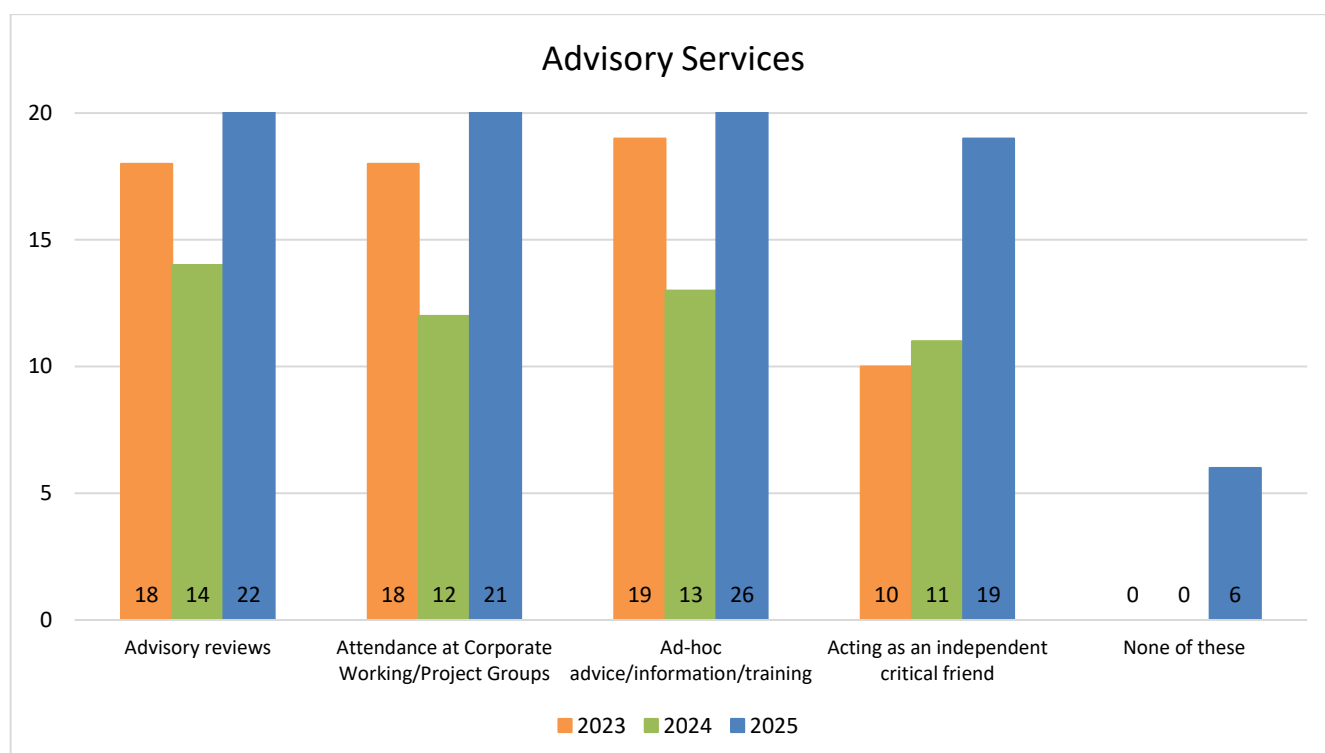
Assurance Services

- Planned assurance audits (Intended to help evaluate and improve the effectiveness of risk management, control and governance processes within a particular service or function – Identified by IA&CF as part of a periodic risk assessment).
- Responsive assurance audits (As above but identified by IA&CF in response to a new or emerging risk).
- Validation of grant claims / data / procurement awards.



Advisory Services

- Advisory reviews (Intended to provide suggestions to improve the effectiveness of risk management, control and governance processes within a particular service or function – Requested by management).
- Attendance at corporate working / project groups to provide advice relating to risk management, control, and governance matters.
- Ad-hoc advice / information / training relating to risk management, control, and governance matters.
- Acting as an independent 'critical friend' when requested in relation to service changes.



3.12 In percentage terms, awareness of most types of services has decreased and there has been an increase in the number of people responding they were not aware of any of the services. Given the increase in the overall number of respondents, these results are not surprising, although it was again noted that all those responding 'none of these' listed themselves as operational managers.

- 3.13 A new question was added for 2024, and respondents were asked *‘Do you feel that more training/information about the role of internal audit and our services would be useful?’*

*Question: Do you feel that more training/information about the role of internal audit and our services would be useful?	Number of respondents 2024	Number of respondents 2025
Yes	9	27
No	7	7

- 3.14 Overall, these results indicate that awareness training would be useful. The ‘Complete Medway Manager’ training series already has a session on internal audit and further dates are being made available. While this series is primarily aimed at operational managers, it may also be prudent for Service Managers to consider attending that session, which will help to address the lack of awareness. We will also look at running a session at a Service Managers meeting.

The Internal Audit Workplan

- 3.15 The work of the Internal Audit Team is largely directed by the Internal Audit Plans, which are prepared on a six-monthly basis. Planned audits make up the bulk of the plans and their selection is based on a periodic assessment of the council’s current priorities and risks, which also includes consultation with Divisional Management Teams.
- 3.16 The first questions asked were designed to identify whether respondents feel that they are adequately consulted as part of that assessment and whether they feel the plans focus on the right areas. These same questions were asked in 2023 and 2024 and the responses for all three years are provided for comparison purposes.

Question: Do you feel that you are sufficiently involved in the preparation of the Internal Audit Plans?	Number of respondents 2023	Number of respondents 2024	Number of respondents 2025
Yes	20	16	25
No	2	0	9

Question: Do you feel that the Internal Audit Plans are focused on the right areas?	Number of respondents 2023	Number of respondents 2024	Number of respondents 2025
Yes	20	16	28
No	2	0	6

- 3.17 Additional questions were asked in relation to communication about the agreed Internal Audit Plans and notification of individual audits.

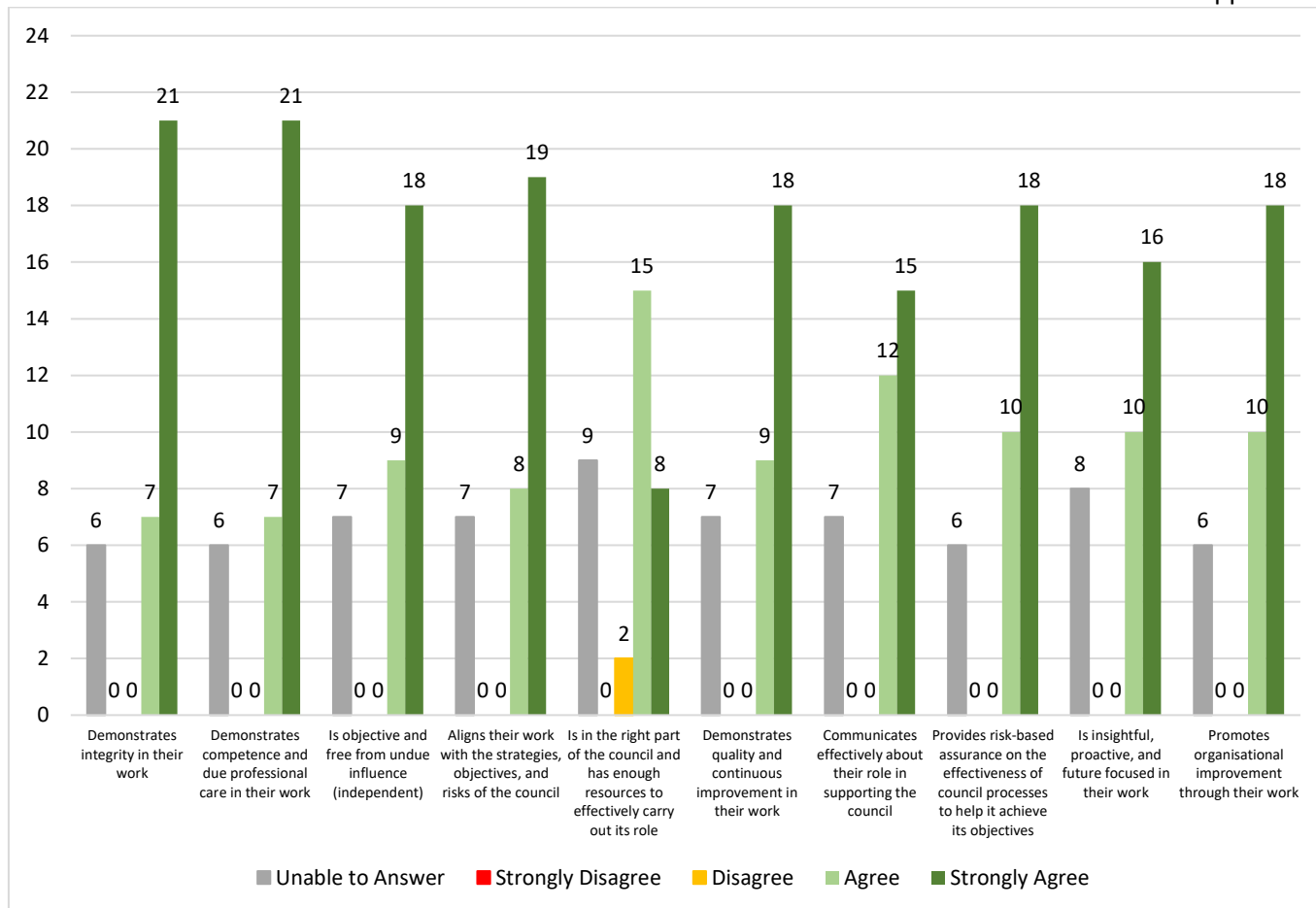
*Question: Do you feel that you receive sufficient communication about the agreed Internal Audit Plans?	Number of respondents 2023	Number of respondents 2024	Number of respondents 2025
Yes	21	16	26
No	1	0	8

*Question: Do you feel that you receive sufficient notification of the planned audits to be undertaken?	Number of respondents 2023	Number of respondents 2024	Number of respondents 2025
Yes	21	16	26
No	1	0	8

- 3.18 While the majority of respondents seem to be happy with the level of engagement in terms of involvement in preparation of the Internal Audit Plans and their focus, there has been a sharp increase in the number who are not, as well as those who feel there is insufficient communication. A lot of the comments received alongside these questions refer to having no involvement in preparation and not being made aware of planned audits.
- 3.19 Further analysis shows that all those responding 'no' were operational managers. Consultation during internal audit planning takes place with Service Managers and other senior managers and further communications about the approved plans are focused only on those services who are where an audit is planned, to ensure that generic emails are not missed, and are sent to Service Managers.
- 3.20 We have taken steps recently to identify operational managers that may be involved in planned audits and begun including them in communications as much as possible, but Service Managers should be advising their teams about upcoming reviews.
- 3.21 The results do give rise to the possibility that these questions may not be relevant for operational managers, so it may be necessary to add filters in the future to avoid dilution of the results.

Compliance with the IIA Core Principles

- 3.22 The Chartered Institute of Internal Auditors' (IIA) Core Principles articulate internal audit effectiveness and should be present and operating effectively at all times. While the service feels it complies with these principles, views were sought to identify the extent to which those independent of the service agree.
- 3.23 As part of the surveys in 2023 and 2024, the ten IIA Core Principles were expressed as statements and respondents were asked to confirm to what extent they agreed or disagreed with each statement.
- 3.24 For the 2025 survey, the same statements were provided, and respondents were again asked to confirm to what extent they agreed or disagreed with each statement. In response to previous feedback, we included a response of unable to answer to allow those whose interaction with the Internal Audit Team was too limited to provide an opinion. Respondents who disagreed or strongly disagreed with any of the statements were asked to explain why, so we can better understand what action may need to be taken in order to improve.



3.25 There were only two negative responses with two respondents disagreeing with the statement about resources. Further analysis has been detailed in the table below for comparison purposes.

Statement	Disagree 2023	Disagree 2024	Disagree 2025	Strongly Disagree 2023	Strongly Disagree 2024	Strongly Disagree 2025
Demonstrates integrity in their work	0 ↔	0 ↔	0 ↔	0 ↔	0 ↔	0 ↔
Demonstrates competence and due professional care in their work	0 ↔	0 ↔	0 ↔	0 ↔	0 ↔	0 ↔
Is objective and free from undue influence (independent)	0 ↔	0 ↔	0 ↔	0 ↔	0 ↔	0 ↔
Aligns their work with the strategies, objectives, and risks of the council	0 ↔	0 ↔	0 ↔	0 ↔	0 ↔	0 ↔
Is in the right part of the council and has enough resources to effectively carry out its role	2 ↑	1 ↓	2 ↑	0 ↔	0 ↔	0 ↔
Demonstrates quality and continuous improvement in their work	0 ↔	0 ↔	0 ↔	0 ↔	0 ↔	0 ↔
Communicates effectively about their role in supporting the council	1 ↔	1 ↔	0 ↓	0 ↔	0 ↔	0 ↔
Provides risk-based assurance on the effectiveness of council	0 ↔	0 ↔	0 ↔	0 ↔	0 ↔	0 ↔

processes to help it achieve its objectives						
Is insightful, proactive, and future focused in their work	1 ↑	0 ↓	0 ↔	0 ↔	0 ↔	0 ↔
Promotes organisational improvement through their work	1 ↑	0 ↓	0 ↔	0 ↔	0 ↔	0 ↔

3.26 The two respondents who disagreed with the statement 'Is in the right part of the council and has enough resources to effectively carry out its role', provided the following comments.

- resource is light with all we need to do.
- I think the team could do with some additional resource to support them in their work.

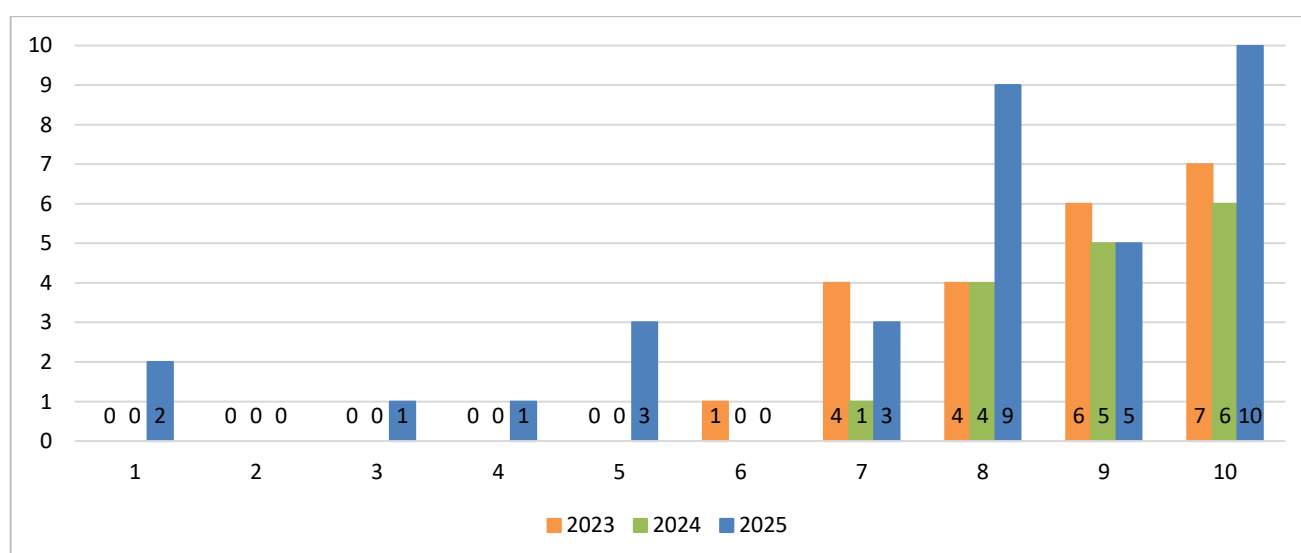
3.27 We experienced some significant resourcing issues during 2024-25, which impacted heavily on overall service delivery and may account for these statements. As of June 2025, we are once again fully staffed and are working to clear backlogs of work created by the earlier resourcing issues.

3.28 Overall, the results indicate a number of improvements in comparison to previous years, and the team always maintain compliance with these core principles in the delivery of their work. We will continue to try and demonstrate this to our clients.

Overall Satisfaction with Internal Audit Services

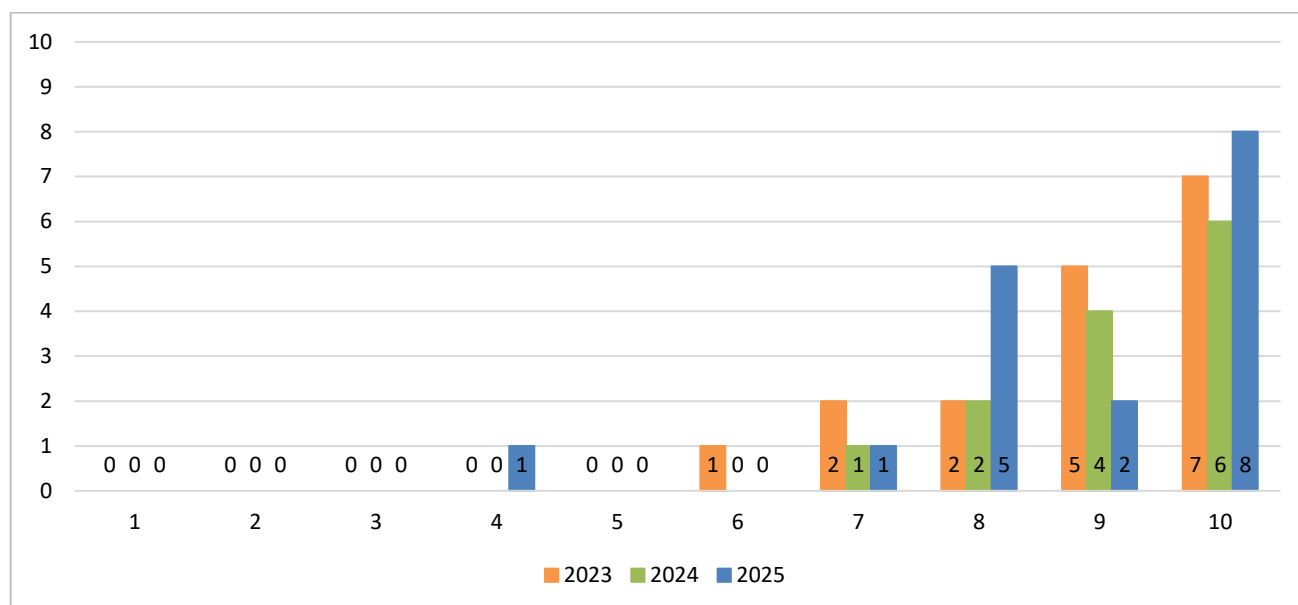
3.29 Questions relating to overall satisfaction asked respondents to provide a score from one (completely dissatisfied) to ten (completely satisfied). Any scores of eight or above are considered to be positive satisfaction.

3.30 As it was possible that not all respondents would have interacted with the Internal Audit Team during the previous year, respondents were first asked to provide a satisfaction score in relation to the support and services that are available from the Internal Audit Team. The scores from 2023, 2024 and 2025 have been provided for comparison.



3.31 The average score across the 34 respondents was 7.71 and represents positive satisfaction from 70.5% of the responses received. This is in comparison to an average score of 9.00 and positive satisfaction from 93.8% of the responses received in 2024 and 8.64 and positive satisfaction from 77.3% of the responses received in 2023.

3.32 The 17 respondents who confirmed having received services from the Internal Audit Team in the last year were asked to score their overall satisfaction with the service received.



- 3.33 Scores ranged from four to ten, giving an average score of 8.76 and representing positive satisfaction from 88.2% of responses received. This is compared to an average score of 9.15 and positive satisfaction from 92.3% of the responses received in 2024, and 8.88 and positive satisfaction from 82.4% of the responses received in 2023.

Other Feedback

- 3.34 At the conclusion of the survey respondents were asked: *Do you have any other comments that may help us improve / develop the service?*
- 3.35 The comments received have been grouped into compliments, which were gratefully received, or suggestions for improvement. A response from the Head of Internal Audit & Counter Fraud (HIACF) on behalf of the service has been included where appropriate.

Compliments

Comment received: I've always found IA very approachable.
Comment received: The team have been supportive with the period of change throughout Supporting Families programme (and previously Troubled Families). They have always asked and challenged in thought provoking ways which has ensured that Medway is known as thorough and concise regarding evidence for the funding received. The team has ensured that members of EHTT have produced the best evidence available and supported with their attention to detail and diligence.
Comment received: I am very pleased with the service received.
Comment received: Echo previous comment about absence of information/ communication from AD/service managers to officer. My service area has had internal audit and found them to be very helpful and approachable, separately James Larkin was very approachable with a grant issue. Finally, it was useful to learn of the service change advice you can offer, and I will likely follow this up as part of the waste strategy development. The questionnaire was well timed!
Comment received: I'm well aware it's been a really difficult year in terms of resourcing the team, and in that context, I think the calibre of the staff we've had supporting the work in my area, and the quality of the outputs are remarkably high. I'm sorry if my comments come across as negative, I'm really just passionate that the organisation maximises the use it can make of this fantastic resource!
Comment received: I am very happy with the professional service provided and feel it provides management with the assurance it needs; planning is discussed in advance and suggestions for future audits are always listened to. Thank you.

Suggestions

Comment received: It would be helpful if Internal Audit was fully resourced to complete all of the workplan but more than this to achieve a higher profile. That would improve officers understanding of the valuable work that IA do. Perhaps we could include some of the factual successes in Audit Committee's annual report as I think the service is not recognised enough.
Comment received: A SESSION THAT INTRODUCES PEOPLE TO YOUR WORK
Comment received: I think a higher profile would be beneficial to the department.
Comment received: There may be some merit in the Team having a slot at a future Service Managers meeting to promote the work of the team and in particular to further encourage use of the team, re: proactive work. Happy to discuss further of course. Thanks.
HIACF response: I agree that raising the profile of the Internal Audit Team may be beneficial, and the survey itself is part of those efforts. As mentioned in the report, we now have a session included as part of the 'Complete Medway Manager' training series to provide managers with information about the services available and will be looking at running a session at a Service Managers meeting as per the suggestion received. We will also be reviewing information on the internal audit pages on the staff intranet.
Comment received: I felt the audit was effective and produced helpful recommendations/actions but there was a significant delay in receiving the audit report. I'm sure this was a resourcing issue and understandable. Audit staff were courteous and professional, thank you.
Comment received: I am still waiting for an audit report which started a year ago on HB/CTR assessment. We've had verbal feedback but nothing in writing
HIACF response: We are aware that a number of reports have been delayed and can only apologise for the inconvenience this has likely caused services. We experienced ongoing resourcing issues during much of 2024-25, which led to a backlog of quality control work and delays in reports being issued. Now that we are again fully staffed, we are working hard to clear the backlog and hope that reports will be issued more promptly moving forward.