



PORTLAND PUBLIC SCHOOLS

# The Office of Internal Performance Audit (OIPA)

Performance Measures





# Best Practices

The “Internal Auditing in the Great City School” report, issued by the Council of the Great City Schools, states it is best practice for internal audit departments to utilize key performance indicators (KPIs) to set goals, measure performance, and provide information to stakeholders.





**KPI 1:** Number of audits completed per full time equivalent (FTE) employee – Target 1.5 audits per FTE

**KPI 2:** Recommendation implementation rate – Target 75%

**Informational performance measure:**  
Average audit hours and number of audits completed





## KPI 1: Audits per FTE

- Measure of efficiency
- The scope and complexity of the audit impacts the number of audits OIPA can complete each year.
- Target 1.5 audits per FTE (3 audits per year)





## KPI 2: Recommendation Implementation Rate

- The percentage of recommendations that are implemented shows how much impact audits have.
- Target 75% of the recommendations will be implemented within two years of the report date.



Informational performance measure: Average hours to complete and audit and the number of audits completed

- The average audit hours and number of audits completed help to measure the efficiency of OIPA.
- Audits vary in length, depending on the scope and complexity of the audit.





# Future KPIs

Auditee feedback is a common KPI. OIPA will work on developing a survey to gather auditee feedback so this performance measure can be added to the OIPA's KPIs in the future.





# Next Steps

OIPA is requesting the Audit Committee's approval of the two identified KPIs and the one informational performance measure







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# Questions?

