

Accountability and Accountancy Services Division Customer Survey 2005

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Accountability and Accountancy Services
Division
Customer Survey 2005

AASD Customer Survey

Business Development Service

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EXECUTIVE SUMMARY

This online Customer Survey was sought by Accountability and Accountancy Services Division (AASD) managers to determine the levels of customer satisfaction of the services provided by **Financial Reporting and Accountability Branch (FRAB)** and **Public Audit and Accountability Branch (PAAB)**, two of the four business units that help make up AASD. The survey, was issued in March 2005, and conducted by the Business Consultancy unit of the Business Development Service.

The survey focuses on a number of key business areas and approximately 210 customers were requested to provide indications of **Strongly Agree, Agree, Neutral** (possibly an indication of the respondent having no direct experience of the issue), **Disagree; and Strongly Disagree**. The response rate to the survey was approximately 30% i.e. some 65 respondents. The following paragraphs outline the appropriate sections of the report and a summation of the outputs.

Section 3 - Accounting Guidance (NIRAM, NDPB & Trading Fund Guidance)

83% of respondents made use of the Accounting Guidance and 63% agreed that the Guidance was user friendly. Just over half considered amendments to Guidance to be timely and a significant 76% agreed that AASDs production of Final Accounting guidance by 31 January enabled Departments to produce Annual Accounts within the relevant timeframe. Similarly, a substantial 90% approved of the use of email and the AASD website to dispense Guidance.

Section 4 - Guidance Letters (DAOs, DFPOs, DCOs, DCMs)

91% of respondents made use of Guidance letters, and a significant number 74%, considered them to be user friendly. Less than half agreed that AASDs timely production of NI Guidance letters helped customers to comply with their content. There

was widespread satisfaction that delivery of guidance letters to relevant officers enabled action.

Section 5 - AASD Website;

The AASD website is widely used (88%) and 75% of customers are aware of the registration facilities. Almost 69% of respondents consider the new website to be more user friendly.

Section 6 - Government Accounting NI (GANI);

GANI is used by 85% of respondents and a very substantial 88% considered it to be user friendly, reflecting very positively on the work completed in AASD to update GANI into the NI context.

Section 7 - Central Government Accounts / Whole of Government Accounts (CGA / WGA)

Only 41% of respondents were involved in the CGA process and 42% considered that the process was well planned, with 25% registering their disagreement. Similarly 48% considered the Guidance clear and easy to understand. AASD would acknowledge that the CGA process is complicated and some work can be done to improve the user friendliness of the CGA guidance letters.

Section 8 - Public Audit Business;

Only 29% of respondents had any involvement in the Public Audit Business, and 47% agreed that AASD provided sufficient advice and support (the remaining 53% registering neutral). Advanced warnings of Alert Notices were well received by 65%, while 50% considered Public Audit Guidance was both timely and sufficient.

Section 9 - Euro preparations;

Very few (30%) had any involvement in EURO preparations while 61% considered the advice and support provided by AASD met departmental needs.

Section 10 - Service provided by staff

Overall the respondents fully endorsed the efforts of the AASD staff by registering substantial approvals for being helpful and approachable (83%), knowledgeable and professional and competent (73%), providing timely advice and guidance (69%), and good quality professional service (83%)

Section 11 – Conclusion

Overall there are widespread satisfaction levels with the customer of AASD. The high percentage satisfaction rating reflects the effort of the Division in ensuring a complicated function is made as user friendly as possible. There are a few disagreements regarding the level of service, and AASD will consider the issues raised and will issue a follow-up letter in due course.

The indicators for the staff input (Section 10) highlight the full range of qualities required to provide customers with the service they require and AASD staff have excelled in this area.

Managers are aware that the statistical evidence of this survey provides a baseline indicator for future measurement and therefore there is a need to ensure continuity of the high standards of service while at the same time ensuring that a process of continuous improvement is embedded.

1 INTRODUCTION

1.1 BDS was commissioned by Accountability and Accountancy Services Division (AASD) to undertake a customer survey and provide analysis and feedback on the results. The survey was web / internet based and focused on approximately 210 customers across the NICS and NDPBs. The response rate was approximately 30%, which is considered to be a valid statistical sample to provide sound analysis. The survey was issued by email on the 2nd March 2005 and those emailed were given approximately 2 weeks to complete the survey. Due to technical difficulties, a reminder to complete the survey was issued on the 15th March 2005.

Client and Terms of Reference

1.2 The survey was undertaken for AASD and day-to-day contact was maintained with Tomas Wilkinson and Fiona Elliot, both AASD. The agreed Terms of Reference for the survey was:

- ◆ To undertake a customer service survey of approximately 210 customers of AASD and to provide an analysis of the findings.

Approach to the Review

1.3 Given the Terms of Reference, the Team's approach to the review was as follows:

- ◆ Background reading and research of relevant material;
- ◆ Validation of the questions (supplied by AASD) to be asked in the survey;

- ◆ Construction of the survey using Keypoint software;
- ◆ Issue of the survey to approximately 210 NICS customers via email and issuing of a reminder if necessary;
- ◆ Analysis of the survey returns; and
- ◆ Provision of findings via a short report.

Acknowledgements

- 1.4** BDS would like to thank all those who took the time to participate in the survey, in particular to those who provided comments. AASD will consider the issues raised and will issue a follow-up letter in due course.

2 BACKGROUND

About AASD

2.1 AASD is a division within the Central Finance Group of the Department of Finance and Personnel. The main activities of the division are to provide advice, guidance and support in relation to:

- i. Public Audit Business;
- ii. Financial reporting, accountability and corporate governance;
- iii. Fraud and Internal Audit policy;
- iv. Financial Skills; and
- v. Accounting Services Programme.

These activities are undertaken by the 4 units that comprises AASD, however for the purposes of this survey, only the activities of the following two units were surveyed:

- **Financial Reporting and Accountability Branch (FRAB)**
 - FRAB is responsible for the issuing of Accounting and Accountability guidance in the form of DAOs, DPFOs, DFPs, GANI, NIRAM, CGA/WGA and NDPB & Trading Fund Guidance. FRAB also provides advice in relation to accounting queries and is responsible for the implementation of the Financial Skills initiative.
- **Public Audit and Accountability Branch (PAAB)**
 - PAAB provides advice to public bodies in relation to public audit business and accountability issues, manages the NICS relationship with the Public Accounts Committee and the Northern Ireland Audit Office and co-ordinates NI Departments' plans for

Euro preparations.

Format of this Report

2.2 The report sets out the findings from respondents under the headings of:

- Strongly Agree;
- Agree;
- Neutral;
- Disagree; and
- Strongly Disagree

Defining Neutral

The findings have indicated a large number of respondents selecting neutral. This is not viewed as being an adverse indicator, as the survey presented the opportunity to disagree if necessary. Rather it is considered that the term Neutral may be an indication of the respondent having no direct experience of the issue.

2.3 In this report we have set out the findings from the survey into distinct areas, which reflects the sections of the survey form itself. These are:

- **Section 3** - Accounting Guidance (NIRAM, NDPB & Trading Fund Guidance);
- **Section 4** - Guidance Letters (DAOs, DFPOs, DCOs, DCMs);
- **Section 5** - AASD Website;
- **Section 6** - Government Accounting NI (GANI);
- **Section 7** - Central Government Accounts / Whole of Government Accounts (CGA / WGA);

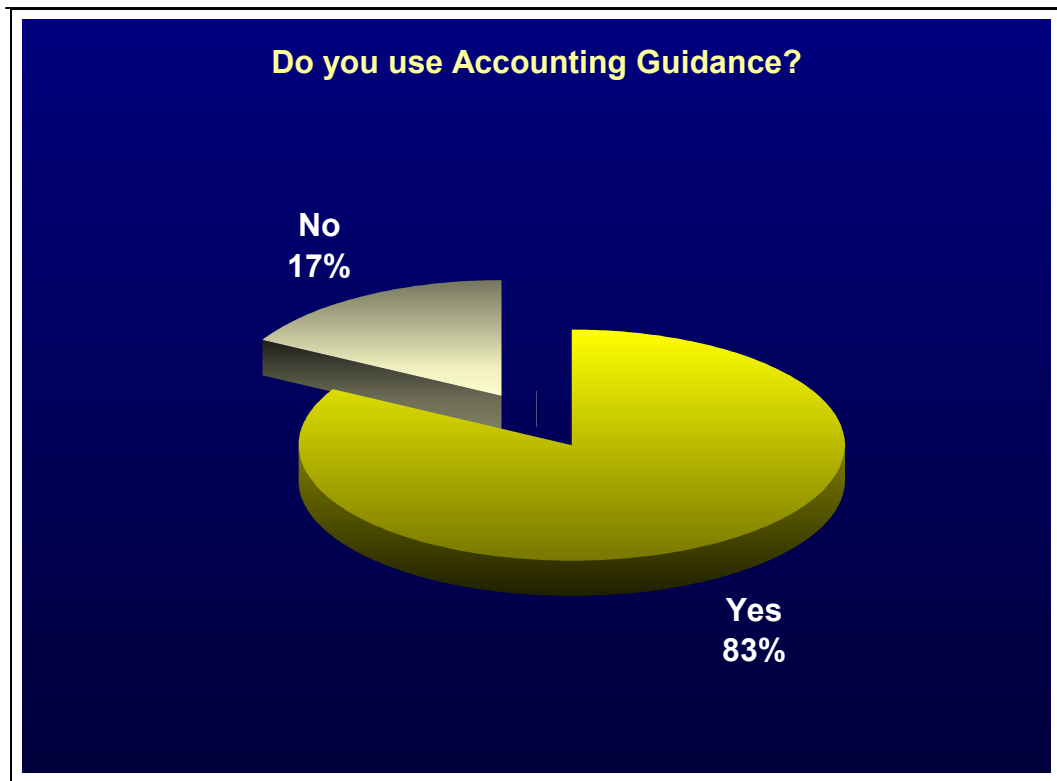
- **Section 8** - Public Audit Business;
- **Section 9** - Euro preparations;
- **Section 10** - Service provided by staff; and
- **Section 11** – Conclusion.

FINDINGS AND RECOMMENDATIONS

3 ACCOUNTING GUIDANCE (NIRAM, NDPB & TRADING FUND GUIDANCE)

Usage of Accounting Guidance

3.1 In response to the question, ‘Do you use Accounting Guidance prepared by AASD?’ 83% of respondents claimed to use the guidance. While not requested to specify the reason for the usage, this nevertheless demonstrates that a significantly high percentage of AASD’s customers do value the Guidance. 17% of respondents indicated they do not use the guidance.



User Friendliness of Accounting Guidance

- 3.2 63% of respondents either agreed or strongly agreed that the format of the guidance was user friendly, while 29% remained neutral.

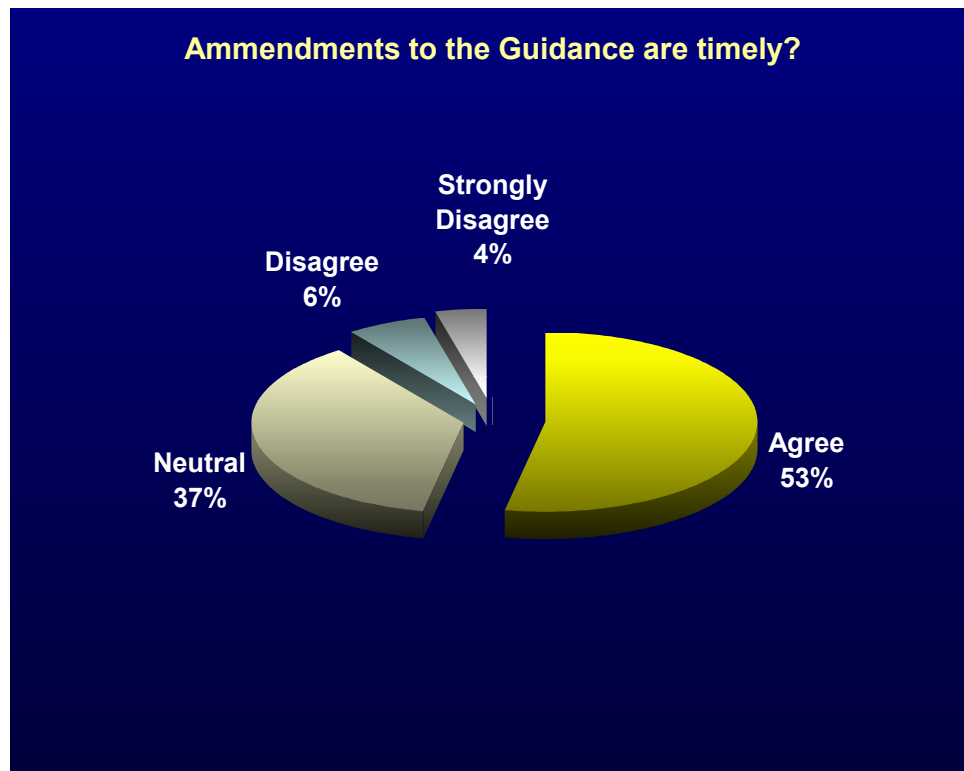
In relation to how user friendly the Guidance was, 8% considered it was not user friendly, and stated that 'NIRAM and GANI are difficult to search whereas the Treasury equivalents are much easier to navigate.' Thus the Treasury guidance was used first and then reconciled against the NI equivalent. AASD is also aware of the facilities (and resources) that HM Treasury can offer potentially thousands of customers but is mindful of the cost implications in providing a similar service.

AASD is also however, very much aware of the need to ensure Accounting Guidance is as user friendly as possible. For example the Division has moved Guidance such as NIRAM, from sections to chapters to aid ease of use by customers.



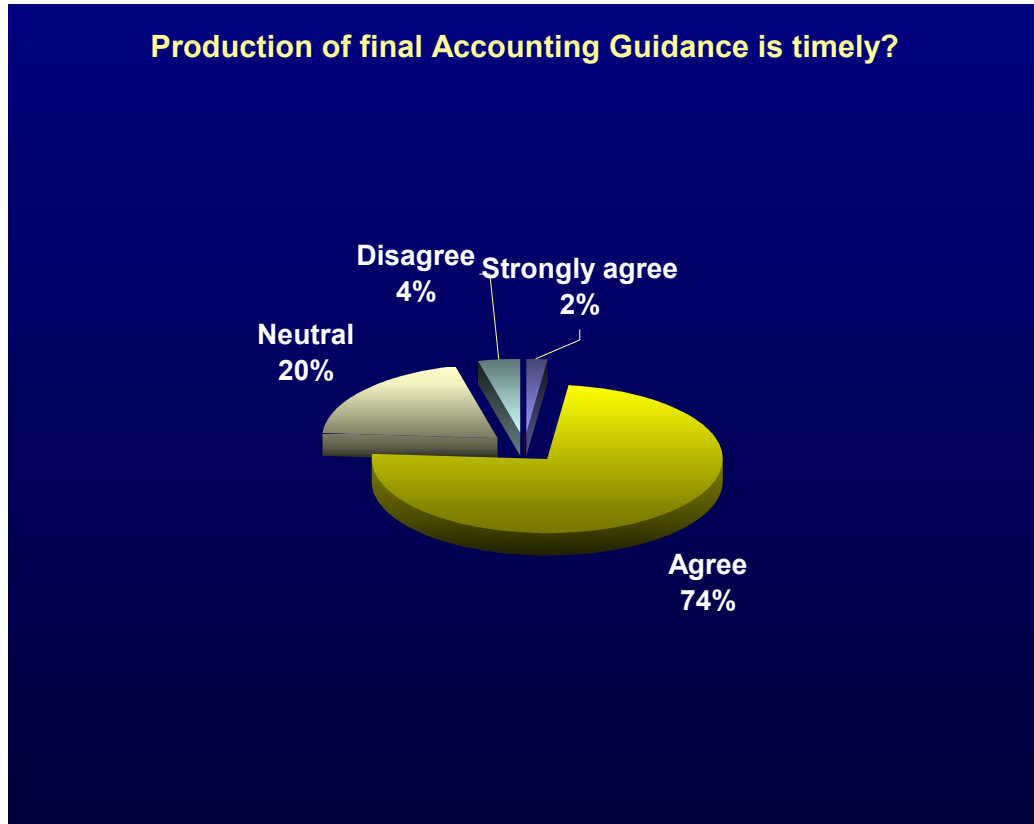
Amendments to Accounting Guidance are timely

- 3.3** In relation to the timeliness of the amendments to the Accounting Guidance, again a small number, 10%, considered that amendments were not produced on time. 53% agreed that the amendments to the guidance were timely, whilst 37% remained neutral. A significant number of respondents were neutral on this issue, however as stated in paragraph 2.1, this could be interpreted as having no direct experience of the issue.



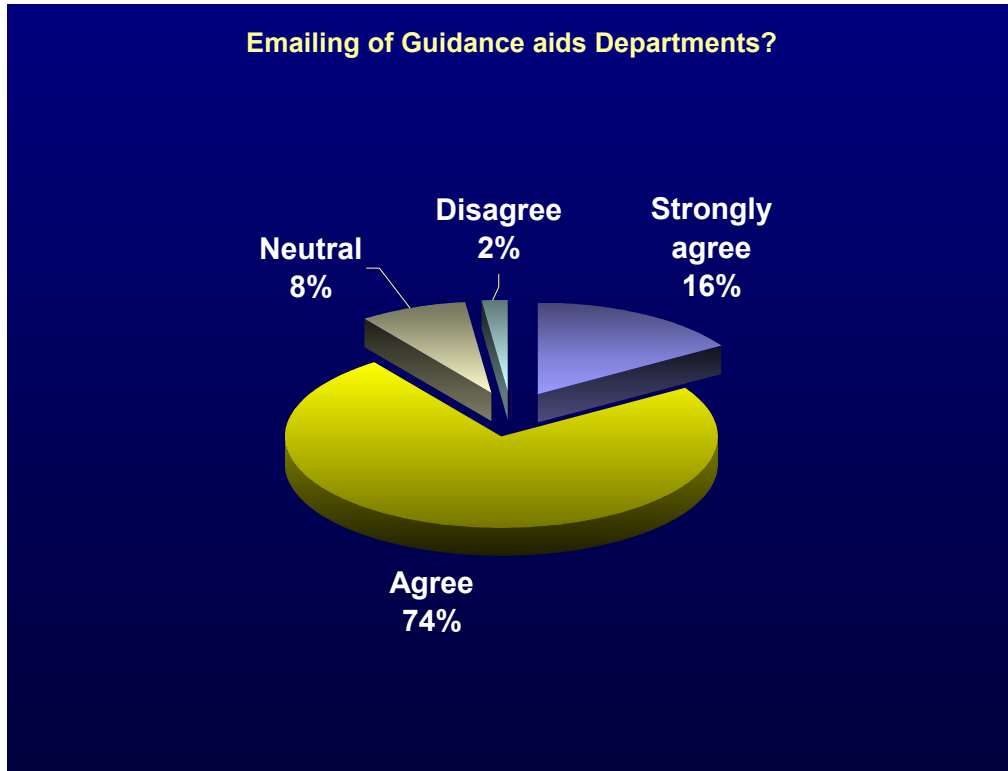
Production of Final Accounting Guidance

- 3.4** 76% of respondents agreed or strongly agreed that AASD's production of final Accounting Guidance by 31 January enabled Departments to produce their Annual Accounts within the relevant timeframe. This should be viewed as very healthy statistical return. While 20% remained neutral, only 4% disagreed.



Email delivery of Accounting Guidance

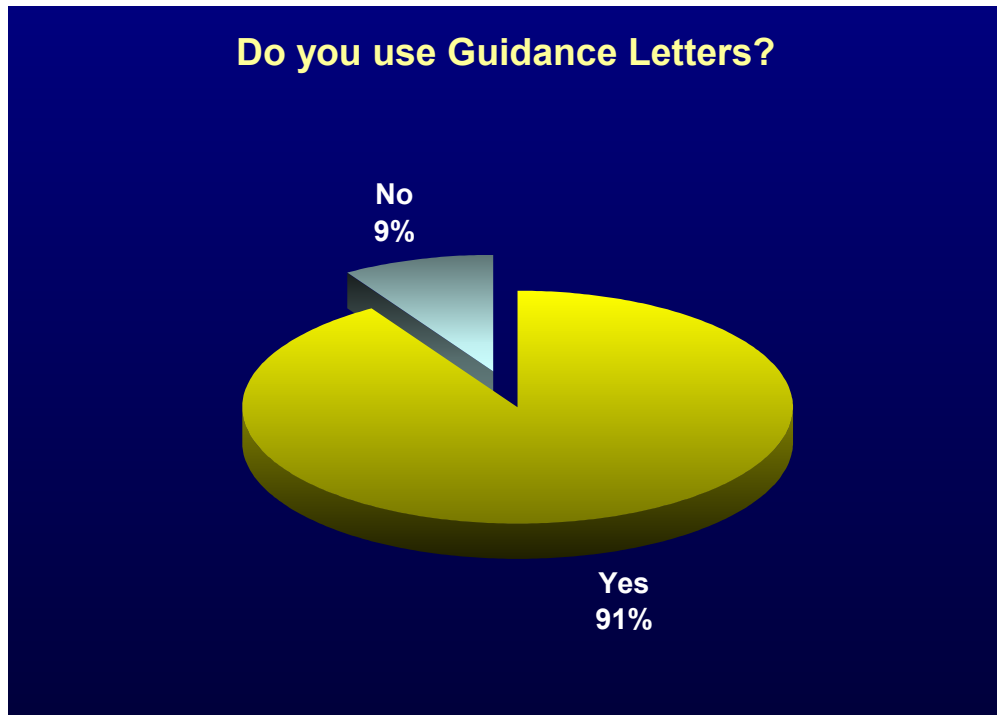
- 3.5** A substantial number of respondents (90%) greatly agreed that the email delivery of Accounting Guidance by way of a DAO, and same day posting to the AASD website, fully met the requirements of their Department. A small number of respondents (2%) disagreed and 8% remained neutral.



4 GUIDANCE LETTERS (DAOS, DFPOS, DCOS, DCMS)

Use of Guidance Letters

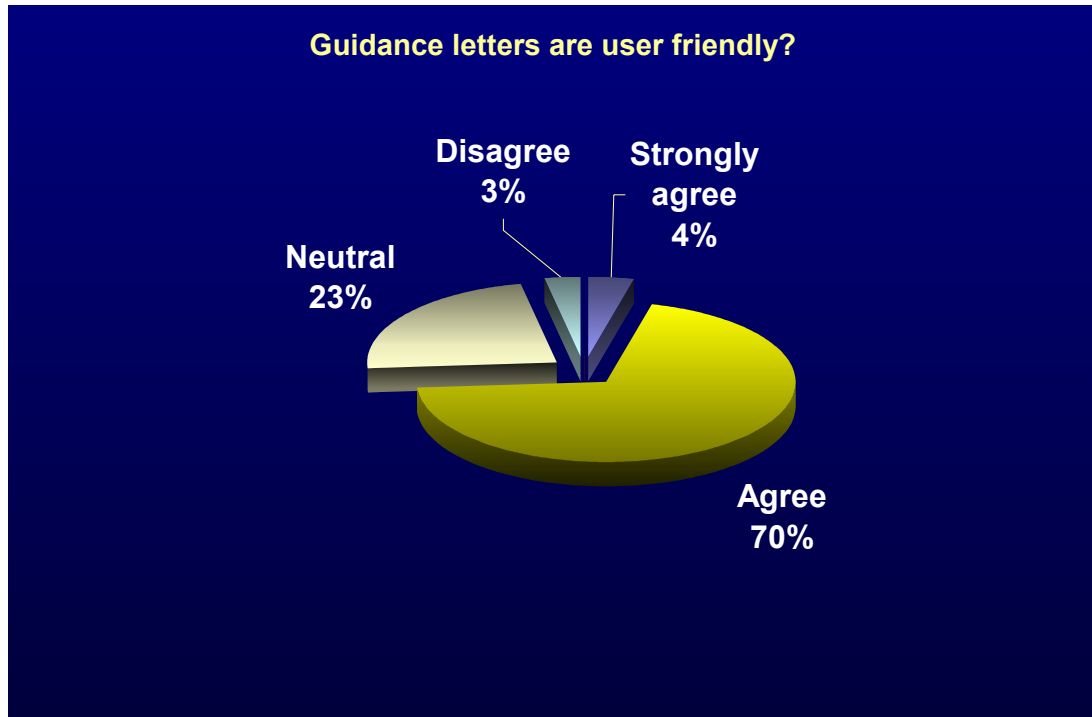
4.1 In using the Guidance Letters, a substantial number (91%) of respondents did use the letters prepared by AASD, indicating a very high business need for this service. 9% stated they did not use the letters.



Guidance letters are user friendly

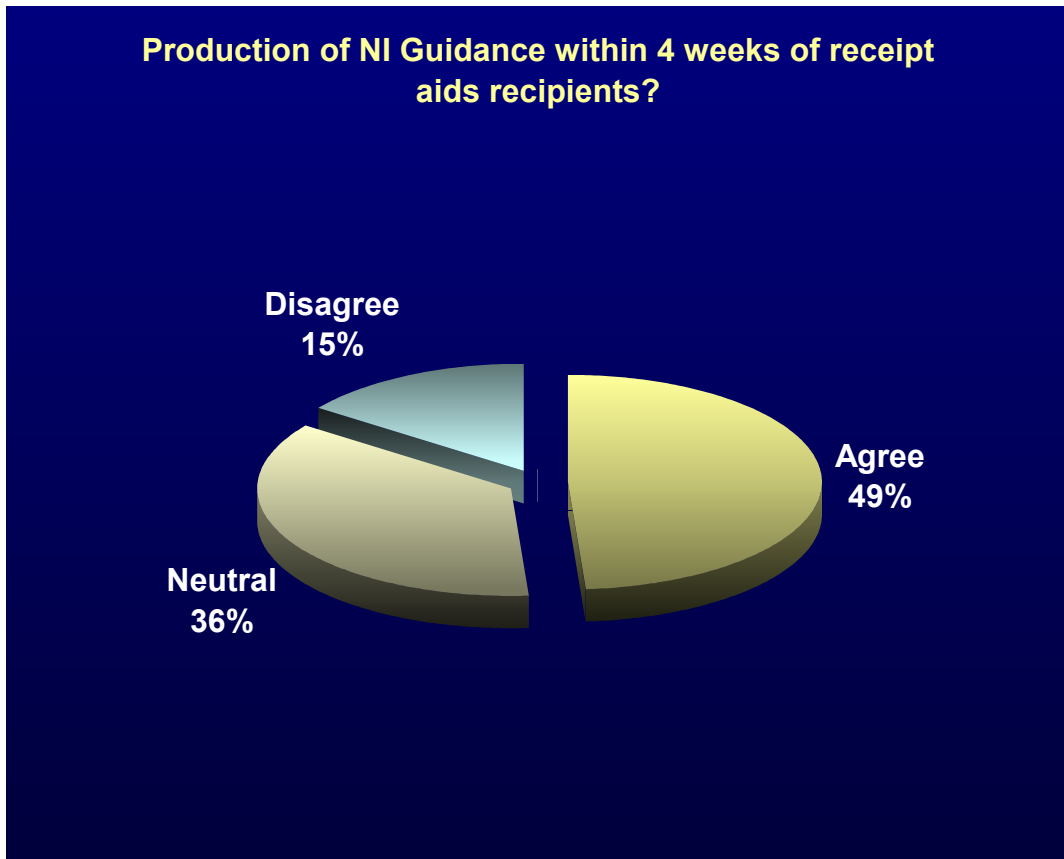
4.2 Almost 74% of those who used the guidance letters considered them to be user friendly. While this is a very satisfactory return, some 23% provided a neutral response (indicating no direct experience), while only 3% disagreed. **While a few supporting comments were made from those who disagreed, AASD could**

investigate this issue further by reviewing the format of their letters to make them even more user friendly.



Timeliness of Accounting Guidance aids Departments

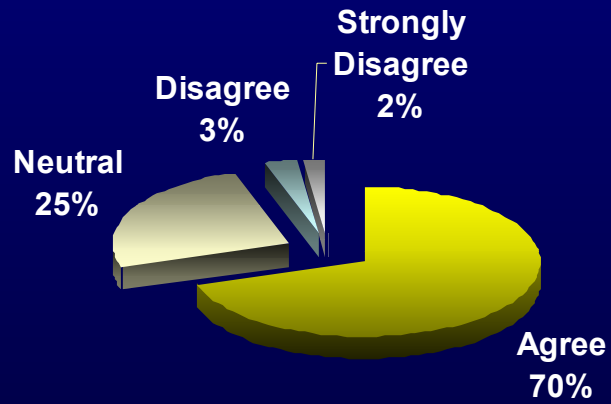
- 4.3** Less than half (49%) of respondents did agree that AASD's target to produce NI versions of Guidance letters within 4 weeks of receipt from Treasury enabled Departments, Agencies and Sponsored Bodies to fully comply with their content. A significant number (36%) remained neutral while 15% registered their disagreement. **AASD are aware of this situation however due to current resource implications, the targets cannot be changed at this point in time.**



Delivery Method of Guidance Letters

- 4.4** A significant 70% of respondents considered that AASD’s delivery of Guidance letters directly to relevant officers was satisfactory and enabled timely action to be taken. 25% remained neutral, and a small number (5%) disagreed, **however this could be a result of the processes (or lack of them) in a respondent’s own workplace. AASD should consider how in any preamble that accompanies Guidance notes, if a form of wording is required to ensure that Guidance Letters are actioned in the absence of named individuals.**

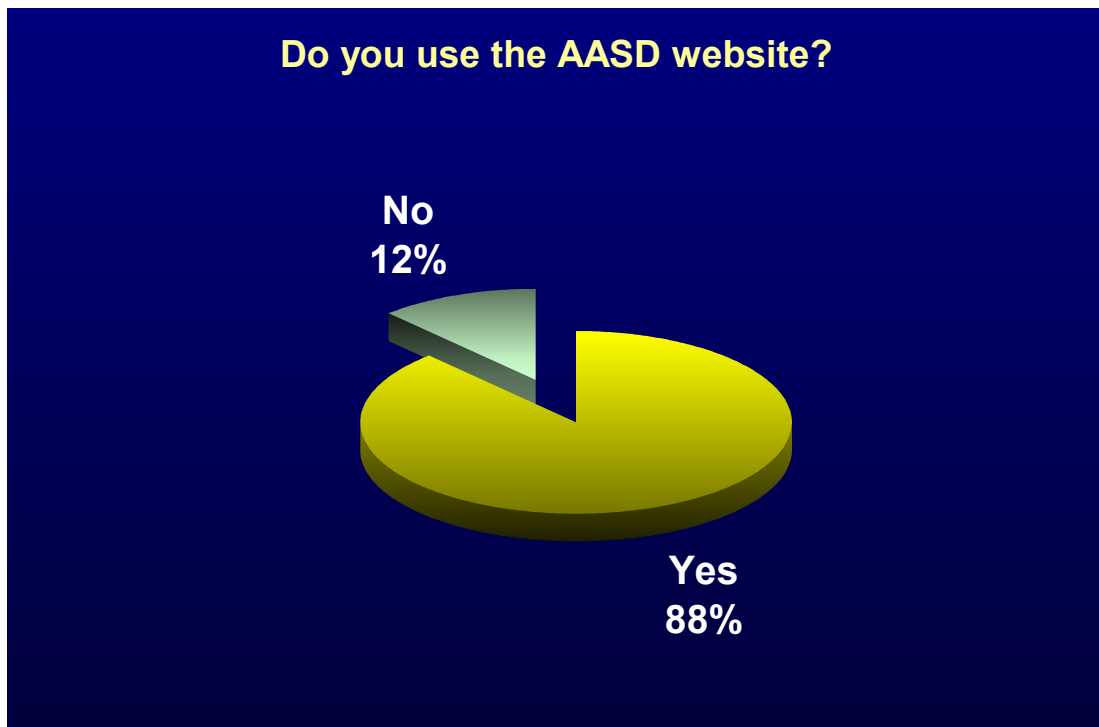
**Delivery process of Guidance letters
enables timely action.**



5 AASD WEBSITE

Website Usage

5.1 The AASD website was launched in 2004. In response to the question about usage of the site, 88% of respondents replied that they made use of the site. This is considered to be high site usage and reflects the added value that the site brings to customers of AASD. AASD managers should endeavour to ensure that this high usage rate is maintained by ensuring an up-to-date and refreshed website.



Awareness of Website Registration Facility

5.2 Complementing the high rate of site usage, some 75% of respondents were aware that they could register on the website and be notified automatically by email of all Guidance issued. 25% of respondents are not registered, indicating that they were

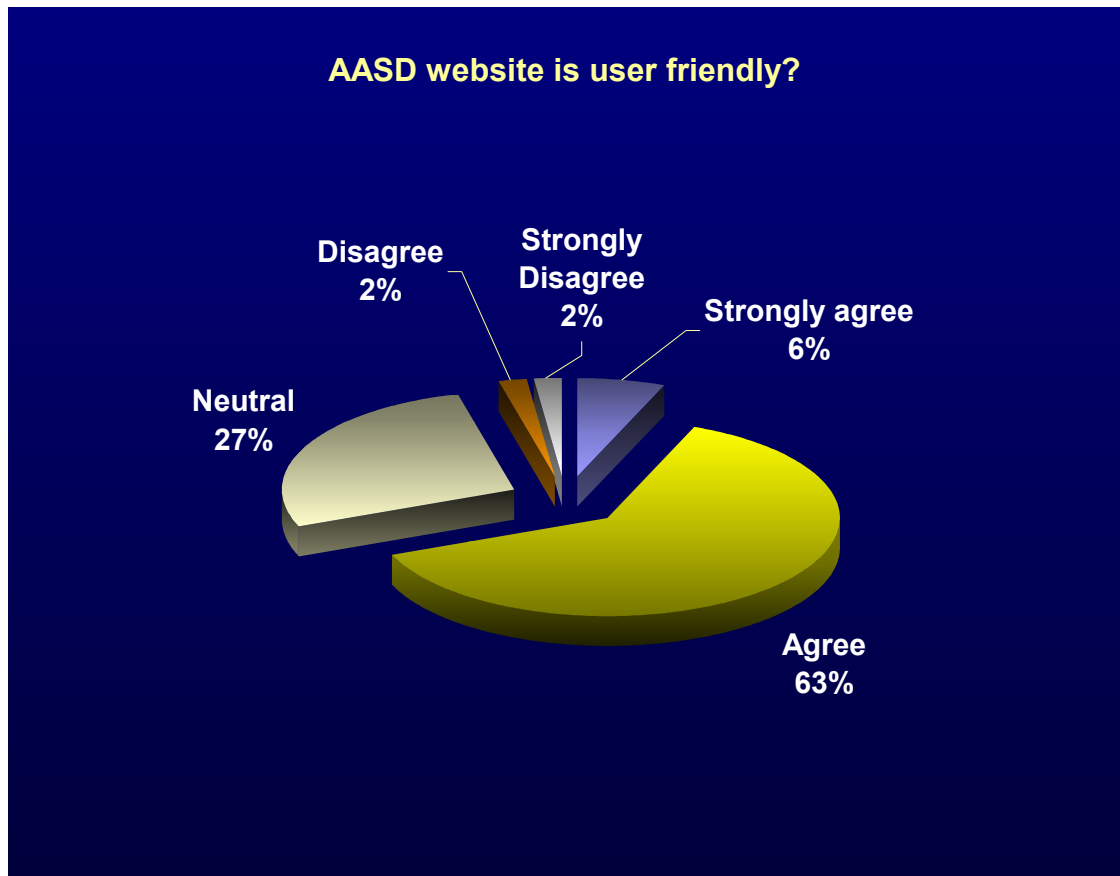
unaware of the website registration. **If real added value is gained from the registration process, AASD management should continue to remind customers there is added value in being registered with the website.**



User Friendly Website

- 5.3** A significant number (69%) of respondents considered that the recent upgrade of the site, including an improved search facility, made it more user friendly. 27% remained neutral on the views (assumed as being non-users of the website) while 4% disagreed. The BDS Team have been advised that comments received in relation to the previous AASD website, helped inform the development of the present site. Paragraph 5.1 shows that there is a high usage of the website, and while the website is relatively new, **managers should consider how the site**

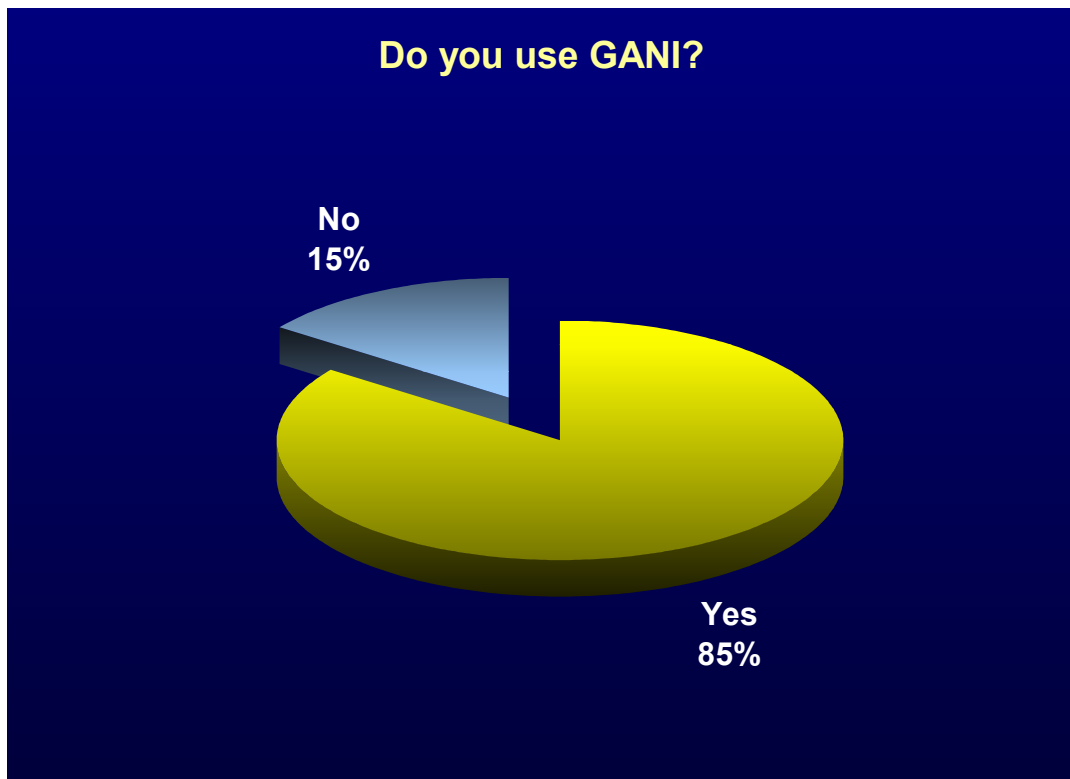
could be refreshed, and if a more formal review of the website is necessary in 12 – 18 months time.



6 GOVERNMENT ACCOUNTING NORTHERN IRELAND (GANI)

Use of GANI

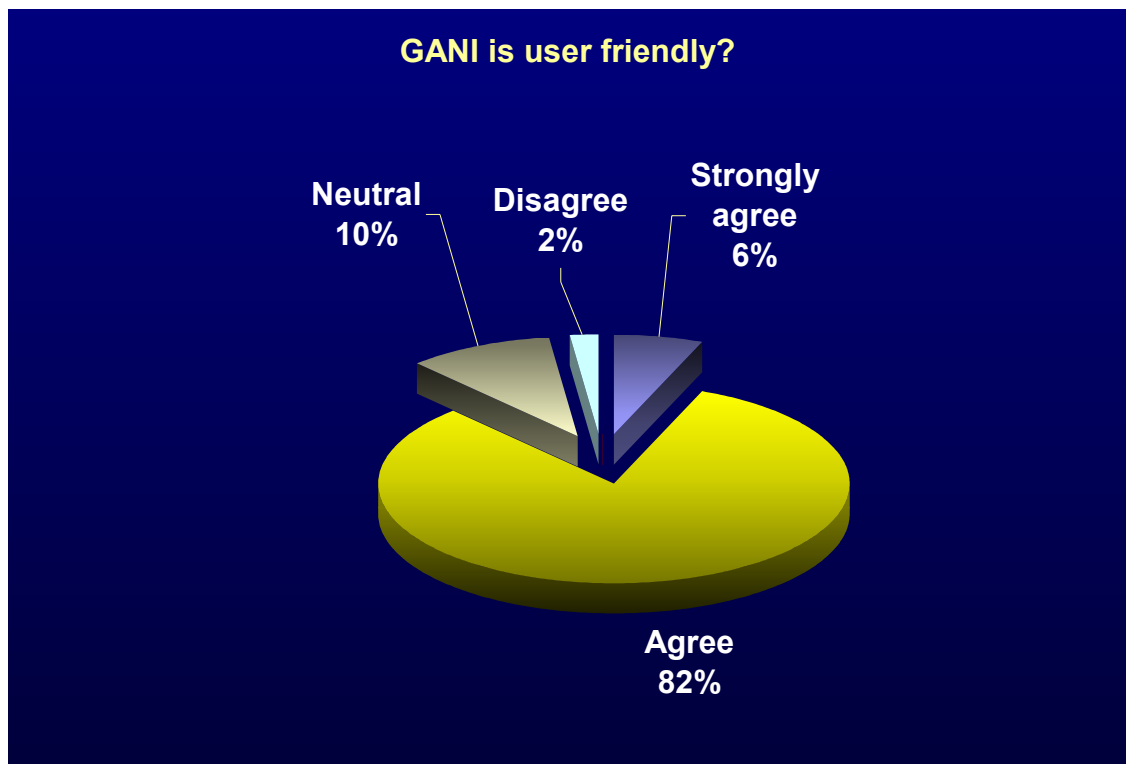
- 6.1 In response to the question ‘Do you use GANI?’ a very substantial number of respondents (85%) confirmed they use the document, while 15% indicated they did not.



GANI is User Friendly

- 6.2 A high number of respondents (88%) agreed that GANI, issued under cover of DAO (DFP) 21/04 had become sufficiently user friendly source of information. 10 % remained neutral and only 2% disagreed. One comment received indicated that

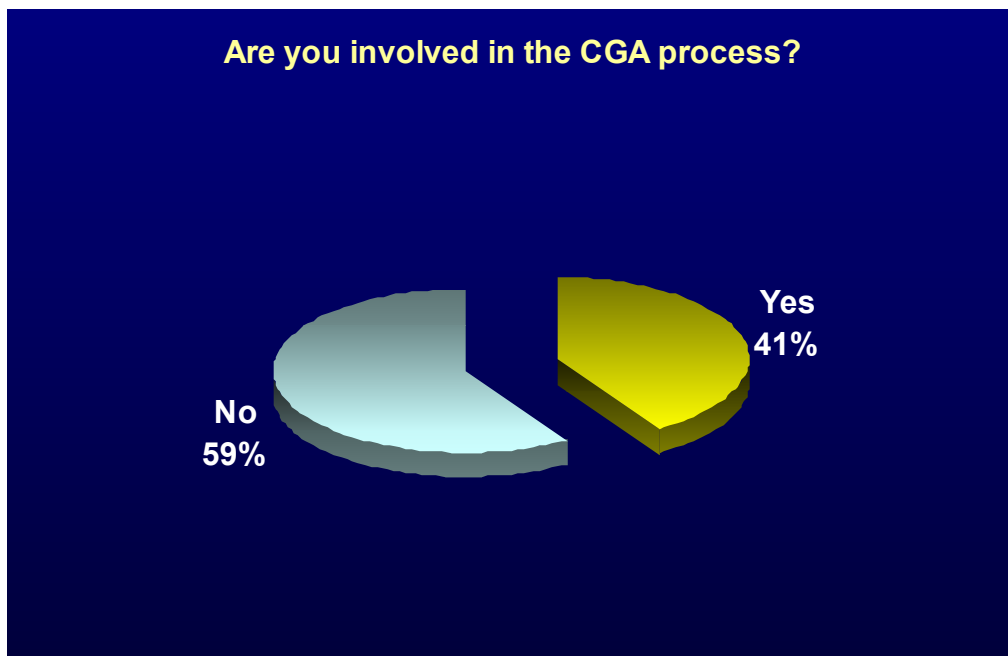
GANI was more user friendly than the last edition but that 'it would be wrong to say there is no room for improvement.' No suggestions were made as to what the improvements might be, however AASD managers are very aware, given the substantial numbers that not only use GANI but also consider it to user friendly, of the need to maintain GANI in the most user friendly manner. Overall, both the preceding charts positively reflect the significant AASD time spent – from July 03 to Dec 04 - updating GANI into the NI context.



7 CENTRAL GOVERNMENT ACCOUNTS / WHOLE OF GOVERNMENT ACCOUNTS (CGA / WGA)

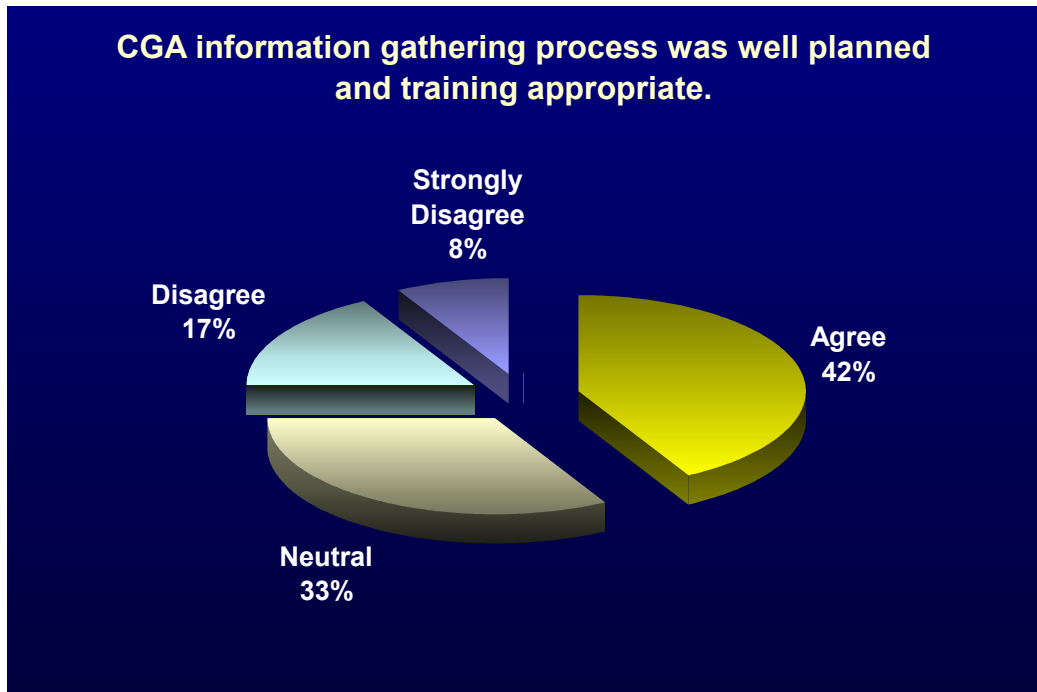
Involvement in the CGA Process

- 7.1 Less than half (41%) of the respondents had any involvement in the CGA process for 2003/04, while 59% stated they had no involvement.



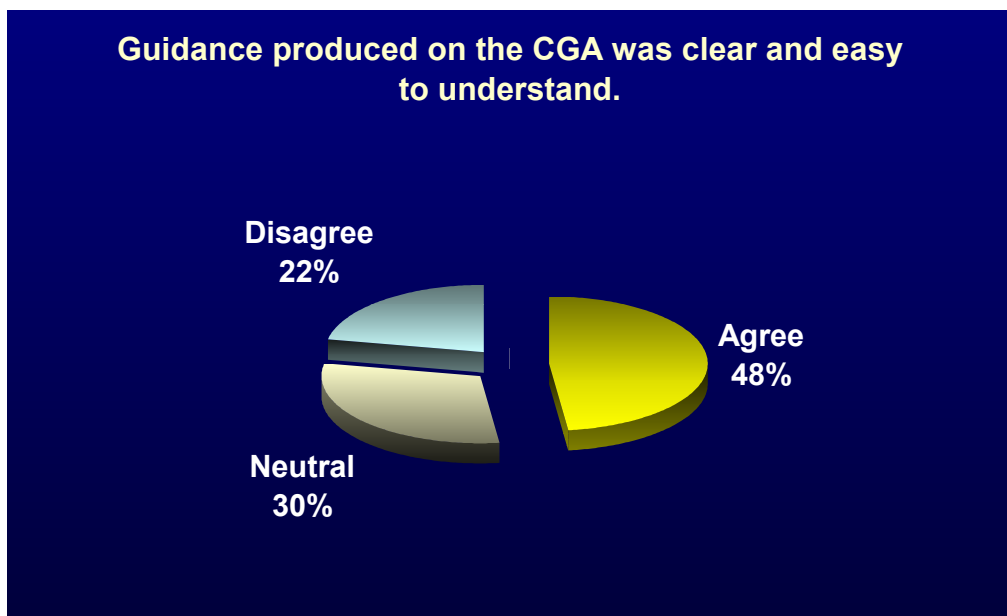
CGA Process is well planned

- 7.2 In relation to the CGA information gathering process, only 42% considered that the process was well planned and that the training provided was appropriate. A sizeable number of respondents remained neutral (33%). 25% of respondents registered their disagreement, however one comment stated that 'some guidance given was later contradicted resulting in changes at the audit stage'.



CGA guidance is Clear and Easy to Understand

7.3 Again less than half (48%) considered that the guidance produced on the CGA in the form of DCOs and DCMs was clear and easy to understand. Like the previous table 30% remained neutral and a sizeable number of the respondents, (22%) registered their disagreement.

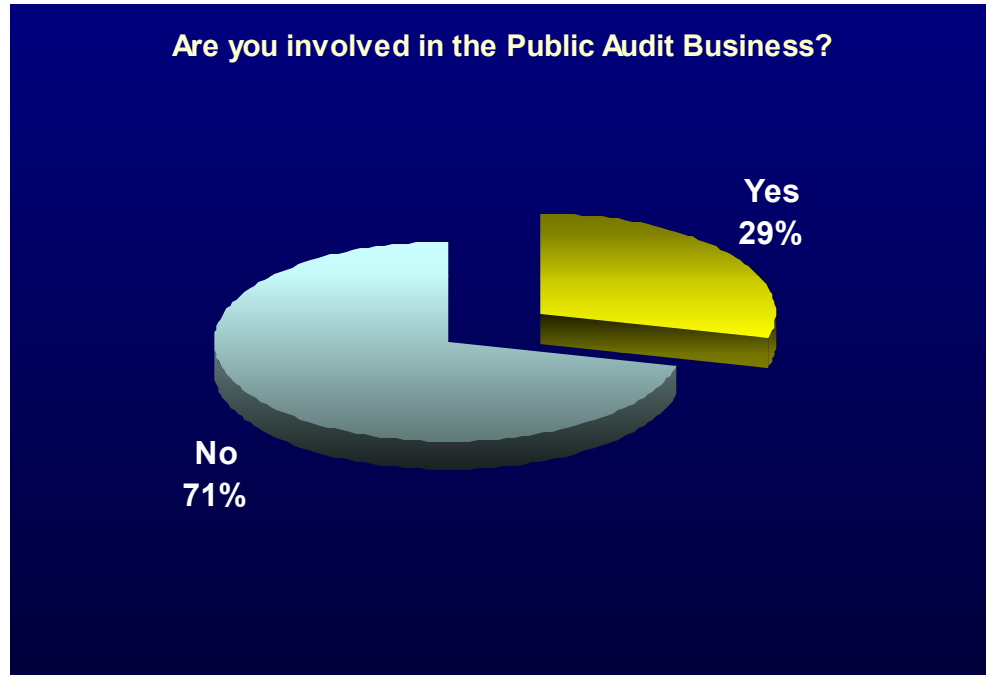


7.4 AASD acknowledge that the CGA process is complicated and the findings indicate that AASD management have some work to do in improving, in the eyes of their customers, the overall process and ensuring that the training provided is appropriate. In addition, some work can be done to improve the user friendliness of CGA Guidance letters. The figures of this survey should represent the baseline for which future improvements can be measured.

8 PUBLIC AUDIT BUSINESS

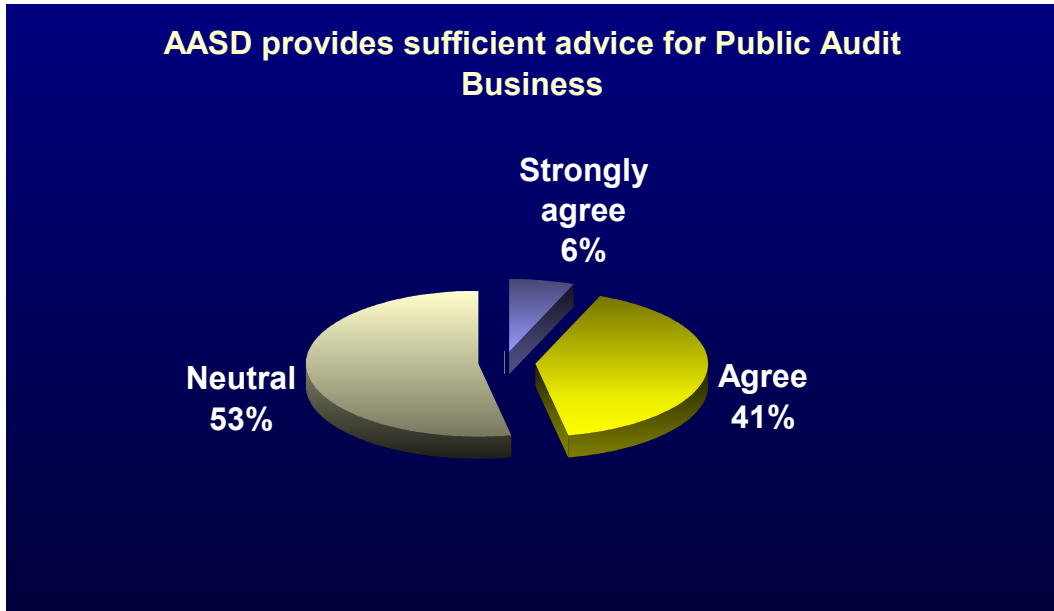
Involvement in Public Audit Business

- 8.1 Only 29% of the respondents indicated an involvement in the Public Audit Business (PAC, NIAO, etc.), and significant number (71%) indicated their non-involvement.



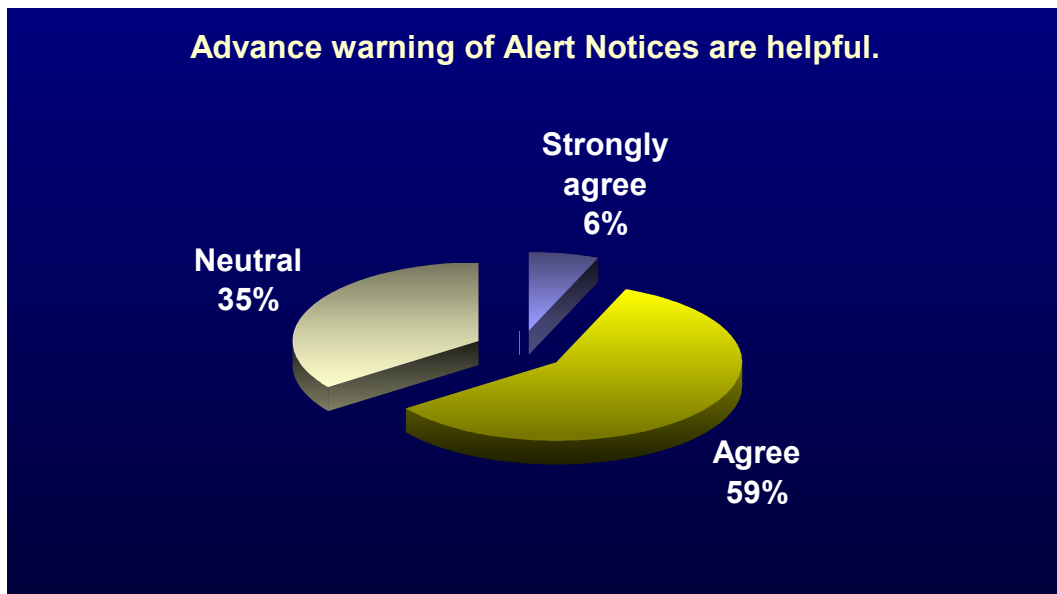
Advice and Support in Public Audit Business

- 8.2 Despite the very low number of people involved in the Public Audit Business (see chart above) 47% agreed that AASD provided sufficient advice and support when their organisation had been involved in PAC hearings, preparing MOR or responding to NIAO reports. 53% remained neutral and no one registered any disagreement.



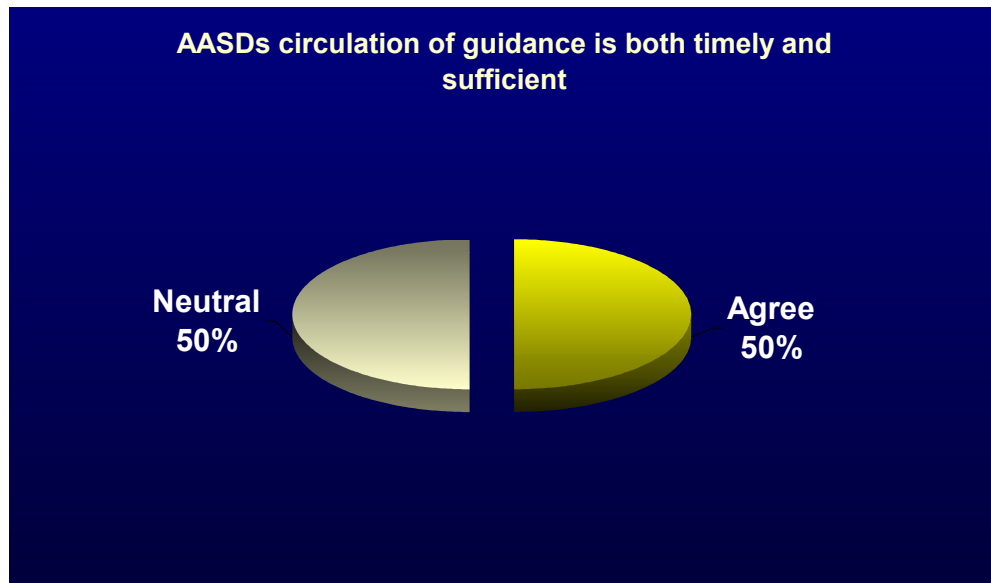
Usefulness of Advanced warnings

8.3 65% of respondents considered that AASD’s advance warning of Public Audit Business (Alert Notices) was timely and helpful, and 35% remained neutral. Again no one registered their disapproval.



Timeliness of Public Audit Guidance

8.4 Finally in relation to the Public Audit Business, there was a 50:50 split between those who agreed and those who remained neutral who considered that AASD’s circulation of guidance was both timely and sufficient.

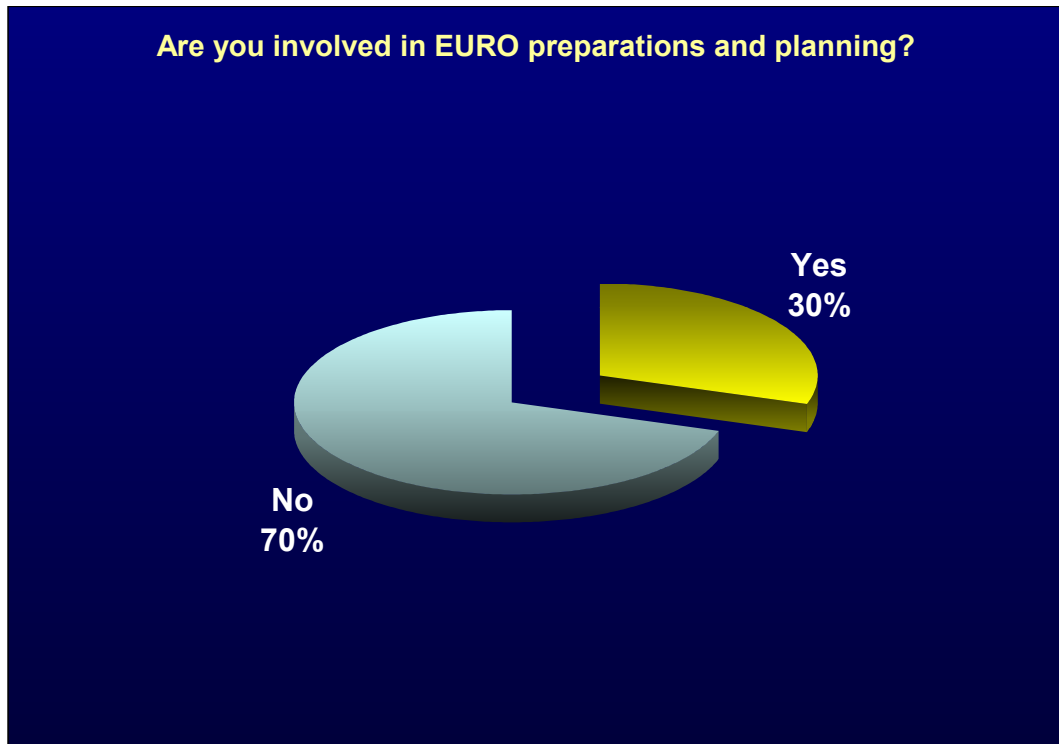


8.5 Overall, in relation to the Public Audit Business, the responses provided indicate that there a significant number of customers (neutrals) have had no direct experience in the Public Audit Business. Those who had involvement in the process had signalled overall approvals for the AASD role.

9 EURO PREPARATIONS

Involvement in EURO Preparations

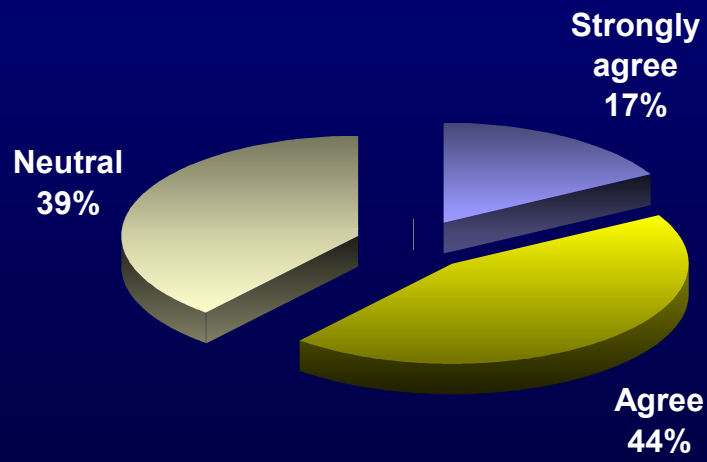
- 9.1 In enquiring about the respondents' involvement in EURO preparations planning, 30% indicated their involvement, while the remaining 70% have not been involved.



EURO Advice and Guidance Meets Departmental Needs

- 9.2 However a significant number (61%) agreed that the EURO preparations planning and advice and support provided by AASD met their Department's needs. A significant number (39%) remained neutral.

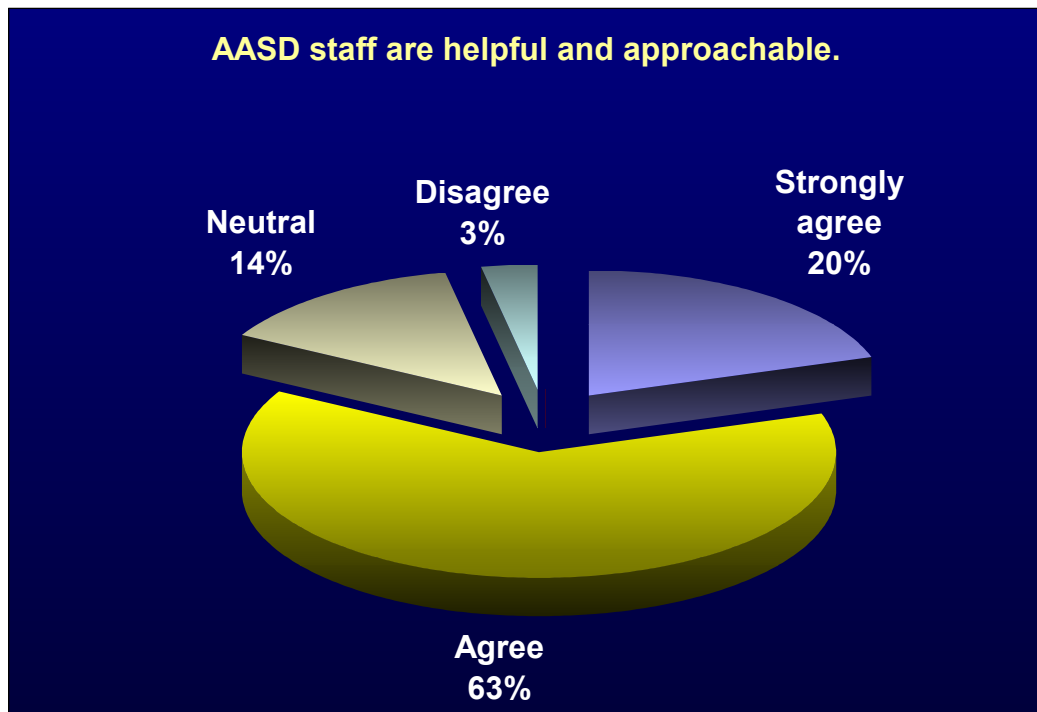
EURO preparations planning and advice and support provided meet Departments needs.



10 SERVICE PROVIDED BY STAFF

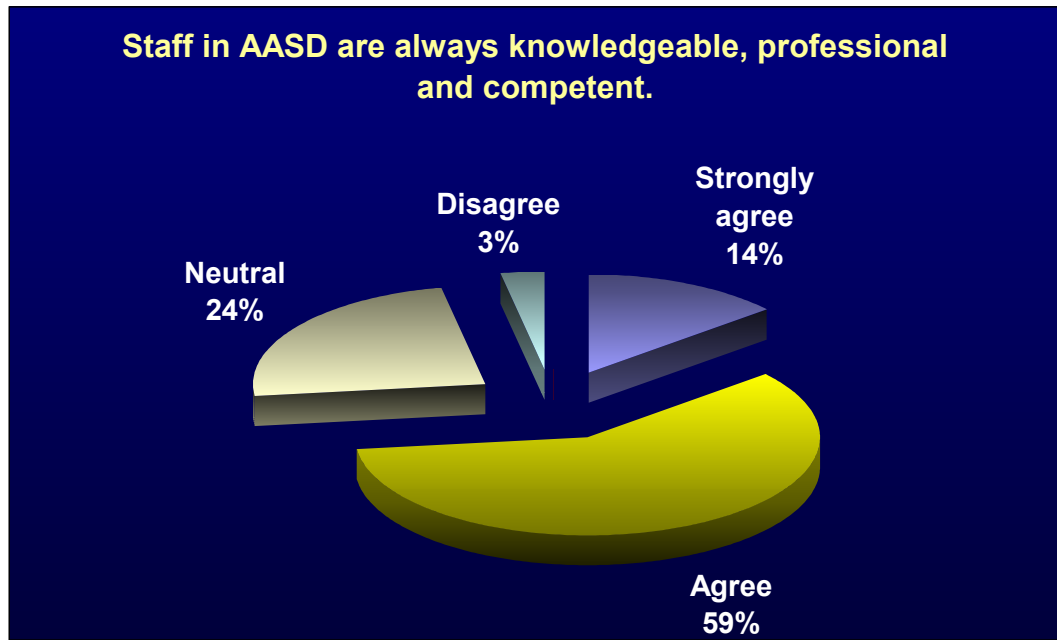
AASD Staff are Helpful and Approachable

10.1 In relation to the service provided by staff in AASD, 83% of the respondents considered that the staff were always helpful and approachable. A small number (3%) disagreed, while 14% remained neutral. This is a very high satisfaction rating which would compare very favourably to any organisation.



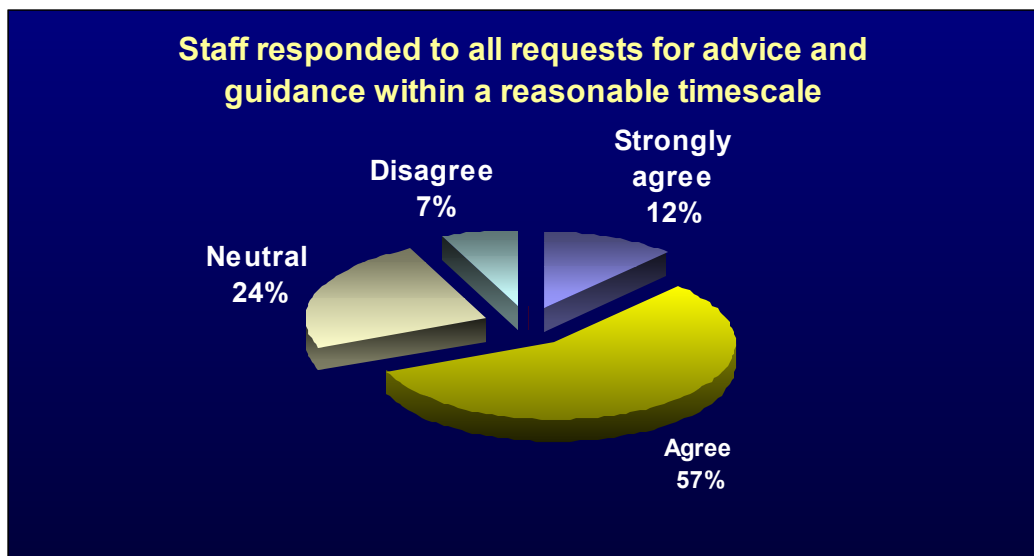
AASD are Knowledgeable, Professional and Competent

10.2 Similarly, a high percentage (73%) considered that the staff in AASD are always knowledgeable, professional and competent in dispensing advice. A significant number (24%) remained neutral, indicating no direct interaction with AASD, in their views while 3% registered their disagreement.



AASD Timescale for Advice and Guidance

10.3 69% of the responses indicated that the staff responded to all requests for advice and guidance within a reasonable timescale. Like the previous graph, a significant body of 24% remained neutral and 7% disagreed.



Quality of the overall service provided by AASD

10.4 Finally, taking into account all of the work carried out by AASD, a very substantial number of respondents (83%) agreed that AASD provide a good quality professional service, while 17% remained Neutral.



11 Conclusion

- 11.1 There is no doubt from the evidence contained in this survey, customers do consider that AASD is providing a valuable and necessary service to enable others to meet the departmental and agency government accounting obligations. There are always going to be instances when not all customers will be satisfied. Where disagreement has been registered AASD will consider the supporting comments made and take corrective action where able to do so.
- 11.2 Although a few of the findings indicate some improvements should be considered, management and customers should be aware that in conducting this particular survey, AASD is keen to demonstrate that its performance, in the eyes of customers, is measured and assessed.
- 11.3 Section 10 of the survey, which seeks opinions on their own skills, knowledge and professionalism, indicates that the staff of AASD are providing an excellent service and to a high degree of customer satisfaction. While a number of the respondents remained neutral, which is interpreted as having little or no direct interaction with the Division, it is clear that customers of AASD value the staff input to the services provided.
- 11.4 For AASD managers, the challenge now is to ensure that the evidence gathered from this particular survey is used to establish baseline performance measures which are translated into the AASD strategic and business planning process, and acted upon. For example ensuring:
- Continuous improvement to the whole of the services provided;
 - The user friendliness of guidance is improved upon; and
 - A continued customer focus.
- Only by further survey / measurement in 12-24 months time will there be any evidence of improvement.