

Causeway Coast and Glens Borough Council Audit Committee Moore Stephens Internal Audit Progress Report June-August 2018

The purpose of this summary report is to inform members of the Audit Committee of work carried out by Internal Audit from Moore Stephens (as part of the shared service arrangement) during the period June-August 2018. Full details of the work carried out on completed assignments is contained in the Audit Reports presented to the Audit Committee.

1 Background

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps organisations accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of the risk management, control and governance processes.

The Annual Audit Plan for 2018/19 set out details of assurance work to be completed within the year over a total of 216 days. The total number of assurance and consultancy days to be provided by Moore Stephens in the year is 96 days.

2 Progress against Planned Work

The status of each planned audit to be completed by Moore Stephens based on the annual audit plan is shown in the table below.

Audit Area	Schedule	Status	Assurance Rating
Environmental Services Directorate			
Grounds Maintenance	May	Final Report issued	Satisfactory
Fuel Stamp Programme	June	Final Report issued	Satisfactory
Estates and Facilities Services	June	Postponed	-
Energy Management	August	Postponed – Energy Management Plan approved in March 2018	-
Performance Directorate			
Staff Recruitment, Retention, Development and Appraisal	October		-
Performance Improvement	October		-
Safeguarding	May/June	Final Report issued	Limited
Finance Directorate			
Treasury Management (incl. prudential indicators)	September	ToR drafted	-
Leisure and Development Directorate			
Tourism	November		-
Town/Village Management	November		-
Strategic Projects	June	Report being drafted	-

Audit Area	Schedule	Status	Assurance Rating
Peace IV	July	Postponed until August - Report being drafted	-
Follow-up			
Follow-up audits of prior year reports with Limited Assurance Opinions			
Environmental Health	Dec/Jan/Feb		N/A
Animal welfare	Dec/Jan/Feb		N/A
Corporate and business planning	Dec/Jan/Feb		N/A
Risk management	Dec/Jan/Feb		N/A
Corporate governance	Dec/Jan/Feb		N/A
Joey Dunlop Leisure Centre	Dec/Jan/Feb		N/A

One additional audit was requested at the end of 2017/18.

Audit Area	Schedule	Status	Assurance Rating
Leisure and Development			
Joey Dunlop Leisure Centre	2017/18	Final Report Issued	Satisfactory

3 Issues Arising from Work During Period Reported

3.1 Outstanding Management Responses to Draft Reports

None.

3.2 Reports Awaiting Sign-Off by the Head of Service

None

3.3 Limited or Unacceptable Assurance Opinion Audits

None

4 Audits Planned for Next Period (July-September)

The following audits are planned for completion by Moore Stephens during the next period:

- Estates and Facilities Services
- Staff Recruitment and Retention, Development and Appraisal
- Treasury Management
- Performance Improvement

- Tourism
- Town/Village Management

5 Performance Indicators

The following tables set out progress against performance indicators for the internal audit service provided by Moore Stephens.

Audit Area	Number of days planned	Number of days completed to date	Variance
Environmental Services Directorate			
Grounds Maintenance	7	7	N/A
Fuel Stamp Programme	5	5	N/A
Estates and Facilities Services	7	-	
Energy Management	5	-	
Performance Directorate			
Staff Recruitment, Retention, Development and Appraisal	8	-	
Performance Improvement	7	-	
Safeguarding	7	7	N/A
Finance Directorate			
Treasury Management (incl. prudential indicators)	6	-	
Leisure and Development Directorate			
Tourism	8	-	
Town/Village Management	7	-	
Strategic Projects	7	6	ongoing
Peace IV	8	7	ongoing
Follow-up			
Follow-up audits of prior year reports with Limited Assurance Opinions			
Environmental Health	3	-	N/A
Animal welfare	1	-	N/A
Corporate and business planning	3	-	N/A
Risk management	3	-	N/A
Corporate governance	2	-	N/A
Joey Dunlop Leisure Centre	2	-	N/A
Total assurance days	96	32	-

Other Performance Indicators	Progress
Percentage of audit recommendations from Moore Stephens audit reports accepted by management	100%
Client Satisfaction Survey Results	Satisfaction surveys issued responses will be shared at next audit committee meeting