

<b>Title of Report:</b>	<b>Annual Internal Audit Plan 2023-24</b>
<b>Committee Report Submitted To:</b>	<b>Audit Committee</b>
<b>Date of Meeting:</b>	<b>20 September 2023</b>
<b>For Decision or For Information</b>	<b>For Information</b>

<b>Linkage to Council Strategy (2021-25)</b>	
Strategic Theme	Cohesive Leadership Improvement & Innovation
Outcome	Annual Internal Audit Plan 2023-24
Lead Officer	Audit Risk and Governance Manager

<b>Budgetary Considerations</b>	
Cost of Proposal	N/a In-house
Included in Current Year Estimates	<b>YES/NO</b>
Capital/Revenue	Revenue staff costs
Code	
Staffing Costs	n/a

<b>Screening Requirements</b>	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals. <b>N/A</b>		
Section 75 Screening	Screening Completed:	Yes/No	Date:
	EQIA Required and Completed:	Yes/No	Date:
Rural Needs Assessment (RNA)	Screening Completed	Yes/No	Date:
	RNA Required and Completed:	Yes/No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	Yes/No	Date:

## **1.0 Introduction**

The purpose of this report is to set out the programme for the provision of Internal Audit services to Causeway Coast and Glens Borough Council for 2023/24 and is based on our audit needs assessment as detailed in the Internal Audit Strategy 2023-2027.

## **1.1 Background**

Internal audit 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 internal audit for 2023-24 will be delivered as a shared service comprised of an in-house auditor and a team from an out-sourced provider (CavanaghKelly).

## **1.2 Summary**

We intend to carry out 110 days detailed assurance work. In our opinion, this should be sufficient to cover an adequate range of risks and systems to enable us to provide an overall assurance statement on the Council's system of risk management and internal control to inform the annual Governance Statement. This is dependent on the input from officers on a timely basis and satisfactory management responses being received.

The internal audit approach is risk based. We recognise that the risks to Council may change during the current financial year, and we will endeavour to take any significant changes in the Council's risk profile into account in our internal audit work.

## **1.3 Internal Audit Plan 2023/24**

The following table sets out our proposed Audit Plan for the year 2023-24. A possible outline scope is included, but this may be amended to reflect key risks identified at audit planning stage. We will develop a timetable for each audit

area to be covered following approval of this plan and discussion with senior management.

<b>Audit Area</b>	<b>Days</b>	<b>Auditor</b>	<b>Indicative Time Scales</b>
<b>Environmental Services Directorate</b>			
Business Continuity & Emergency Planning	8	In-house	September
Concessionary Trading Units	8	CavanaghKelly	August/September
Recycling	10	In-house	January
<b>Leisure Services Directorate</b>			
Economic Development & Regeneration	10	CavanaghKelly	December
<b>Finance</b>			
Procurement	10	In-house	January/February
Budgetary Control	8	CavanaghKelly	September
<b>Corporate Services Directorate</b>			
FOI/RFI/Equality	10	CavanaghKelly	October
ODHR – Recruitment and Selection	8	CavanaghKelly	October/November
Governance Code	8	In-house	December
<b>Planning</b>			
Managing Planning Fraud Risks	8	In-house	October/November
<b>Regulatory Annual Audits</b>			
Policing & Community Safety Partnerships (PCSP)	8	In-house	February/March
Labour Market Partnership (LMP)	7	CavanaghKelly	April/May
<b>Follow Up Assignments</b>			
Safeguarding	6	In-house	Completed
To be determined (possibly ICT)	10	CavanaghKelly	March/April
Prior Year Recommendation	20	TBC	May
Fraud, Whistleblowing, Raising Concerns	7	In-house	Ongoing
<b>Total</b>	<b>146</b>		

#### 1.4 Backlog audits carried forward.

<b>Audit Area</b>	<b>Days</b>	<b>Auditor</b>	<b>Indicative Time Scales</b>
Reception Services	10	CavanaghKelly	January
Democratic Services	10	TBC	To be confirmed
Animal Welfare	8	In-house	To be confirmed
Fuel Stamp Duty	8	In-house	To be confirmed
<b>Total</b>	<b>36</b>		

Appendix A shows how the resources available to internal audit are divided into the various audit areas for the year.

#### 1.5 Recommendation

It is recommended that the Audit Committee note the audit coverage to deliver the annual Internal Audit plan for 2023-24.

## Appendix A – Audit Resources

<b>Description</b>	<b>Days 2023 - 2024</b>		<b>Total</b>
	<b>CCAG</b>	<b>CavanaghKelly</b>	
<b>Available working days</b>	260	80	340
LESS:			
Holidays (including statutory holidays)	40		
CPD, training delivery and council training	<u>16</u>		
	56		-56
<b>Management &amp; Administration</b>			
Strategic and annual audit planning	1	3	
Periodic reporting to Audit Committee	2	2	
Annual reporting	1	1	
Preparation for and attendance at Audit Committee	4	2	
Contract and performance review meetings	2	2	
Administration	38	-	
Contingency and special investigations	<u>40</u>	-	
	90	10	
<b>Available audit and consultancy days</b>	<b><u>112</u></b>	<b><u>70</u></b>	<b><u>182</u></b>