
***Causeway Coast & Glens
Borough Council
Quarterly Internal Audit Report***

Audit Committee 13 December 2017

**Causeway Coast and Glens Borough Council Audit Committee
Moore Stephens Internal Audit Progress Report
September-November 2017**

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 September-November 2017. 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 2017/18 set out details of assurance work to be completed within the year over a total of 224 days. The total number of assurance and consultancy days to be provided by Moore Stephens in the year is 84 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			
Animal welfare	Complete	Complete	Satisfactory
Environmental Health	September	Complete – report attached	Satisfactory
Performance Directorate			
Risk management	Complete	Complete	Satisfactory
Corporate governance	Complete	Complete -	Satisfactory
Performance improvement – review of project progress	October	Complete - report attached	N/A
Corporate and business planning	January	-	-
Leisure and Development Directorate			
Grant funding	Complete	Complete	Satisfactory

Audit Area	Schedule	Status	Assurance Rating
Follow-up			
Follow-up audits of prior year reports with Limited Assurance Opinions			
Income and debtors	November	Postponed until January	-
Budgetary control	December	Complete – report attached	N/A
ICT environment	December	Postponed until January	-
Business continuity and emergency planning	January	-	-
Information governance and data protection	January	-	-

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 (December-February)

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

- Corporate and Business Planning
- Follow-up audit: Income and Debtors
- Follow-up audit: ICT Environment
- Follow-up audit: Business Continuity and Emergency Planning
- Follow-up audit: Information Governance and Data Protection

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			
Environmental Health	10	10	-
Animal welfare	4	4	-
Performance Directorate			
Corporate and business planning	12	12	-
Performance improvement	7	7	-
Risk management	10	10	-
Corporate governance	8	8	-
Leisure and Development Directorate			
Grant funding	10	10	-
Follow-up			
Follow-up audits of prior year reports with Limited Assurance Opinions			
Business continuity and emergency planning	4	-	-
Budgetary control	5	5	-
Income and debtors	5	-	-
ICT environment	4	-	-
Information governance and data protection	5	-	-
Total assurance days	84	66	-

Other Performance Indicators	Progress
Percentage of audit recommendations from Moore Stephens audit reports accepted by management	100%
Client Satisfaction Survey Results	A summary of the survey results for the year will be presented at the next Audit Committee in March.