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

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Audit Committee 20 September 2017

## Causeway Coast and Glens Borough Council Audit Committee Moore Stephens Internal Audit Progress Report June-August 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 June-August 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
<b>Environmental Services Directorate</b>			
Animal welfare	Complete	Complete (presented to Audit Committee in June)	Satisfactory
Environmental Health	September	-	-
<b>Performance Directorate</b>			
Risk management	Complete	Complete – report attached	Satisfactory
Corporate governance	Complete	Complete – report attached	Satisfactory
Performance improvement	October	-	-
Corporate and business planning	January	-	-

Audit Area	Schedule	Status	Assurance Rating
<b>Leisure and Development Directorate</b>			
Grant funding	Complete	Complete – report attached	Satisfactory
<b>Follow-up</b>			
Follow-up audits of prior year reports with Limited Assurance Opinions			
Income and debtors	November	-	-
Budgetary control	December	-	-
ICT environment	December	-	-
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 (September-November)**

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

- Environmental Health – currently ongoing
- Performance Improvement – ToR and dates to be confirmed
- Follow-up audit: Income and Debtors – ToR and dates to be confirmed

## 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
<b>Environmental Services Directorate</b>			
Environmental Health	10	-	-
Animal welfare	4	4	-
<b>Performance Directorate</b>			
Corporate and business planning	12	-	-
Performance improvement	7	-	-
Risk management	10	10	-
Corporate governance	8	8	-
<b>Leisure and Development Directorate</b>			
Grant funding	10	10	-
<b>Follow-up</b>			
Follow-up audits of prior year reports with Limited Assurance Opinions			
Business continuity and emergency planning	4	-	-
Budgetary control	5	-	-
Income and debtors	5	-	-
ICT environment	4	-	-
Information governance and data protection	5	-	-
<b>Total assurance days</b>	<b>84</b>	<b>32</b>	<b>52</b>

Other Performance Indicators	Progress
Percentage of audit recommendations from Moore Stephens audit reports accepted by management	100%
Client Satisfaction Survey Results	<ul style="list-style-type: none"> <li>• Grant funding – issued</li> <li>• Animal welfare – issued</li> <li>• Corporate Governance – to be issued</li> <li>• Risk Management – to be issued</li> </ul>