

**Causeway Coast and Glens Borough Council Audit Committee
Moore Stephens Internal Audit Progress Report
April-June 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 April-June 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	ongoing	-
Fuel Stamp Programme	June	ToR drafted	-
Estates and Facilities Services	June	ToR drafted	-
Energy Management	August		-
Performance Directorate			
Staff Recruitment, Retention, Development and Appraisal	October		-
Performance Improvement	October		-
Safeguarding	May/June	ongoing	-
Finance Directorate			
Treasury Management (incl. prudential indicators)	September		-
Leisure and Development Directorate			
Tourism	November		-
Town/Village Management	November		-
Strategic Projects	June	ToR drafted	-
Peace IV	July		-

Audit Area	Schedule	Status	Assurance Rating
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

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:

- Grounds Maintenance
- Fuel Stamp Programme
- Estates and Facilities Services
- Strategic Projects
- Peace IV
- Energy 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	ongoing	N/A
Fuel Stamp Programme	5	-	N/A
Estates and Facilities Services	7	-	N/A
Energy Management	5	-	N/A
Performance Directorate			
Staff Recruitment, Retention, Development and Appraisal	8	-	
Performance Improvement	7	-	
Safeguarding	7	ongoing	N/A
Finance Directorate			
Treasury Management (incl. prudential indicators)	6	-	N/A
Leisure and Development Directorate			
Tourism	8	-	
Town/Village Management	7	-	
Strategic Projects	7	-	
Peace IV	8	-	N/A
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	-	-

Other Performance Indicators	Progress
Percentage of audit recommendations from Moore Stephens audit reports accepted by management	N/A
Client Satisfaction Survey Results	N/A