



Causeway Coast & Glens Borough Council

Annual Internal Audit Plan ***2019/20*** Draft

December 2019

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1 Introduction

This document sets out the programme for the provision of Internal Audit services to Causeway Coast and Glens Borough Council for 2019/20 and is based on our audit needs assessment as detailed in the Internal Audit Strategy 2019-2023. 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 Internal Audit service for 2019/20 is provided as a shared service comprised of an in-house Head of Internal Audit and a team from an out-sourced provider (Moore NI).

2 Terms of Reference

We intend to carry out 98 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. We note however that this is dependent on input from both parties within the co-sourced Internal Audit Service. The in-house internal auditor is due to begin with Council in January 2020. Should the in-house internal auditor have specific feedback on the plan, it will be considered if there is any need to update the Internal Audit Plan. Any amendments will be presented to the Audit Committee.

Our 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.

3 Internal Audit Plan 2019/20

The following table sets out our proposed Audit Plan for the period 2019/20. 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.

Audit Area	Days	Auditor	Timing	Possible Outline Scope
Environmental Services Directorate				
Waste Services	8	In-House	January 2020	<ul style="list-style-type: none">• Amenity Sites• Landfill

Audit Area	Days	Auditor	Timing	Possible Outline Scope
Fuel Management	7	Moore NI	January 2020	<ul style="list-style-type: none"> • Policies and procedures • Security of fuel • Arrangements for issuing fuel • Recording and monitoring of fuel usage • Management Information for fuel usage
Capital Projects (including Strategic Projects)	10	Moore NI	February 2020	<ul style="list-style-type: none"> • Strategic planning and Capital Budget planning • Procurement Policy • Compliance with procurement policy • Compliance with tendering procedures • Project monitoring – implementation and delivery
Finance Directorate				
Income and Debtors	8	Moore NI	February 2020	<ul style="list-style-type: none"> • Budget planning including rate setting process • Financial Information for decision making • Budget monitoring
Corporate Services Directorate				
Staff recruitment, retention, development & appraisal	10	In-house	March 2020	<ul style="list-style-type: none"> • Recruitment policy and process • Staff well-being (related policies and support) • Use of Agency staff • Performance appraisal, systems and policy • Application of performance review processes • Documentation retention and control
ICT Environment	8	MooreNI	March 2020	<ul style="list-style-type: none"> • ICT governance • Access controls • Security and back-up • Contingency and recovery

Audit Area	Days	Auditor	Timing	Possible Outline Scope
Information Governance, data protection and FOI/EIR	10	MooreNI	March 2020	<ul style="list-style-type: none"> Information management policy Information retention, transmission and disposal Compliance with GDPR Compliance with Freedom of Information Act Management of requests and responses
Corporate Governance	8	In-house	February 2020	<ul style="list-style-type: none"> Governance framework Reporting Policies covering conduct Declaration of member and officer interests
Leisure and Development Directorate				
Leisure Services	8	MooreNI	February/March 2020	Various sites <ul style="list-style-type: none"> Cash income and security Cash collection, cash registers and safes Cash procedures
PCSP	6	In-house	February 2020	<ul style="list-style-type: none"> Governance Funding allocation Performance management
Follow-up				
Follow-up audits of prior year reports	15	MooreNI & In-house	December 2019-March 2020	Follow-up of implementation of actions identified in response to recommendations made in previous audit reports
Total	98			

We recognise the dynamic environment that the Council operates within and that risks are continually changing. It is therefore appropriate that the audit plan is not regarded as being fixed and inflexible. The priority and frequency of our audit work may change in order to recognise any changes to key risks areas identified within the Council. At the beginning of each audit assignment we will also consult with appropriate senior officers to ensure that current risk areas are included in the remit for our work and agree the scope of the audit work to be carried out.

The audit approach for each assignment will involve:

- Consideration of relevant information and key risks relating to the review area
- Documentation of the systems including reviewing existing arrangements in place and discussions with key staff
- Identification of key risk mitigation measures and evaluation of their adequacy through appropriate tests, discussions with key staff and observation

Following our audit fieldwork for each assignment we will discuss and agree our findings with relevant Council officers and issue a draft audit report for management to respond to our findings. A full audit report will be presented to the Audit Committee.

Our audit plan has been developed to provide coverage on the key risk areas identified in the Council and therefore does not include audit assignments in all areas within the Council. We have however built some contingency days into our audit resources (see Internal Audit Strategy 2019-2023) and should any additional areas require specific attention, we will adjust our plan accordingly.

Regular progress reports setting out our overall conclusions in each audit area and performance against plan will be provided to each Audit Committee meeting and an Annual Report will be presented at the end of the year presenting our overall assurance of the control environment within the Council.