

<b>Title of Report:</b>	<b>Quarter 2 Internal Audit Plan 2020/21 Progress Report</b>
<b>Committee Report Submitted To:</b>	<b>Audit Committee</b>
<b>Date of Meeting:</b>	<b>September 2020</b>
<b>For Decision or For Information</b>	<b>For Information</b>

<b>Linkage to Council Strategy (2019-23)</b>	
Strategic Theme	Innovation and Transformation
Outcome	Improve Service Delivery
Lead Officer	Director of Corporate Services/Audit Risk and Governance Officer

<b>Budgetary Considerations</b>	
Cost of Proposal	
Included in Current Year Estimates	<b>YES/NO</b>
Capital/Revenue	
Code	
Staffing Costs	

<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:

## 1.1 Background

This document sets out the programme for the provision of Internal Audit Services to Causeway Coast and Glens Borough Council for quarter 2 for 2020/21 and is based both on the audit needs assessment as based on the audit needs assessment as detailed in the Internal Audit Strategy 2019-2023, revised to take account of the Covid-19 pandemic. The purpose of this report is to provide an update in terms of proposed internal audit plan for Quarter 2 in 2020/21 and assess progress against the first Quarter Internal Audit Plan 20/21.

## 1.2 Quarter 1 Internal Audit Plan 2020/21

Following Covid-19 it was agreed at the June audit committee that the audit plan would be considered on a quarterly basis largely following the work planned in the 2019-23 internal audit strategy considering the closure of facilities and what actually remained operational throughout the pandemic. Quarter 1 audit plan was as follows:

<b>Audit Area</b>	<b>Days</b>	<b>Auditor</b>	<b>Timing</b>	<b>Progress</b>
<i>Environmental Services Directorate</i>				
Business Continuity & Emergency Planning		In-house	August	
<i>Financial Directorate</i>				
Use of Corporate Credit Card		In-house	Deferred – Quarter 3	
Treasury Management		Moore NI	Deferred – Quarter 3	
<i>Corporate Directorate</i>				
Corporate health & safety		Moore NI	TBC	
Community Planning		Moore NI	August	

### 1.3 Quarter 2 Internal Audit Plan 2020/21

The work planned for quarter 2 aims to follow the original of work plan whilst also proposing to audit areas of key risk to the Council in light of the pandemic. The following two areas/audits are proposed to be completed to ensure that the Council remain focused in light of a second wave of the virus, these areas include:

- ICT arrangements for people working from home (wfh).
- Payroll – as a result of employees being deployed, furloughed etc there is an increased risk of error in this area.

To ensure audit remain within its quota of audits for the financial year 2020/21 I am proposing that the following two areas are deferred until facilities reopen to full capacity:

- Coast & Countryside management
- Museums

It is proposed that the audit plan proceeds as normal with focus on the following areas:

<b>Audit Area</b>	<b>Days</b>	<b>Auditor</b>	<b>Timing</b>	<b>Progress</b>
<i>Environmental Services Directorate</i>				
Environment Health		Moore NI	TBC	
Corporate Health & Safety		Moore NI	TBC	
<i>Planning Directorate</i>				
Regeneration & Business Development		In-house	TBC	
<i>Chief Executive Department</i>				
Performance Improvement		Moore NI	TBC	
Community Planning		Moore NI	TBC	

#### 1.4 Recommendation

**It is recommended** the Audit Committee note the updated position and agree to accept the proposed amendments to the original plan of work proposed for the financial year 2020/21.