

<b>Title of Report:</b>	<b>Quarter 4 Internal Audit Plan 2020/21 Progress Report</b>
<b>Committee Report Submitted To:</b>	<b>Audit Committee</b>
<b>Date of Meeting:</b>	<b>10<sup>th</sup> March 2021</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	Audit Risk & Governance Officer

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

<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 4 2020/21 and is 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 the year 2020/2021.

## 1.2 Progress of Internal Audit Plan for 2020/21

The Covid-19 pandemic has resulted in a quarterly audit plan being presented to Audit Committee. This quarter includes the plan for the year and its progress to date. The internal audit work for 2020/21 will run over the year end and into the next financial year as is custom. With closure of a number of Council facilities for most of the 2020/21 year the internal audit programme of work was amended to reflect these circumstances. The work has focused more on key areas within Council and areas that remained operational throughout the pandemic. Two additional areas were included being ICT and payroll. No changes are proposed for quarter 4.

The table below shows the complete timetable of planned audit work for the year:

<b>Audit Area</b>	<b>Auditor</b>	<b>Timing</b>	<b>Progress</b>
<b>Finance Directorate</b>			
Use of Corporate Credit Card	In-house	December	Complete
Treasury Management	Moore NI	January	Complete
Payroll	In-house	TBC	
<b>Corporate Directorate</b>			
Community Planning	Moore NI	August	Complete
Use of Agency Staff	Moore NI	November	Complete
ICT	Moore NI	February	Ongoing

Time Recording & Overtime	Moore NI	TBC	Outstanding
Risk Management	Moore NI	TBC	Outstanding
<b>Environmental Services Directorate</b>			
Business Continuity & Emergency Planning	In-house	February	Complete
Environment Health	Moore NI	Quarter 3	Complete
Corporate Health & Safety	Moore NI	December	Complete
Fleet Management	In-house	February	Ongoing
<b>Planning Directorate</b>			
Regeneration & Business Development		TBC	Deferred
<b>Leisure &amp; Development Directorate</b>			
Leisure facilities	Moore NI	2021/22	Deferred
Caravan Sites	In-house	2021/22	Deferred
<b>Chief Executive Directorate</b>			
Performance Improvement	Moore NI	March	18/19 complete 19/20 audit ongoing

Due to the pandemic and delayed responses from service areas, audits are taking longer. Three audits will be deferred until 2021/22 when facilities re-open.

### 1.3 Looking Ahead

For 2021/22 internal audit will revert back to the four year audit plan as agreed by this term of Council.

### 1.4 Recommendation

This report is for the information purposes only for the members to consider and does not require approval.