

<b>Title of Report:</b>	<b>Prior Year Recommendations Action Plan</b>
<b>Committee Report Submitted To:</b>	<b>Audit Committee</b>
<b>Date of Meeting:</b>	<b>16<sup>th</sup> September 2021</b>
<b>For Decision or For Information</b>	<b>For Information</b>

<b>Linkage to Council Strategy (2021-25)</b>	
Strategic Theme	Improvement and Innovation
Outcome	All - Providing effective, accessible and sustainable local public services
Lead Officer	Director of Corporate Services

<b>Budgetary Considerations</b>	
Cost of Proposal	N/A
Included in Current Year Estimates	
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:

## 1.0 Introduction

The purpose of this report is to inform Members of the Draft Action Plan developed to address the Prior Year Recommendations, presented to Audit Committee in June 2021.

## 2.0 Background

The Internal Audit Report – Review of Prior Year Recommendations was presented to Audit Committee in June 2021. The report summarised the findings arising from a review of the progress made by CCAG in implementing the prior year internal audit recommendations made as a result of internal audits carried out in 2019/20. This report also included a review of all internal audit recommendations made in 2016/17, 2017/18 and 2018/19 which were being addressed (or had not been addressed) at the time of the previous review of recommendations (in June 2020).

Status	Number of Recommendations			Total
	Priority 1	Priority 2	Priority 3	
Issue addressed	2	15	12	29
Issue being addressed	1	36	23	60
Issue not yet addressed	2	6	4	12
Issue no longer applicable - not cost effective	-	1	1	2
Issue integrated in recommendation in more recent audit	-	1	-	1
<b>Total</b>	<b>5</b>	<b>59</b>	<b>40</b>	<b>104</b>

The agreed audit objective was therefore to confirm that the internal audit recommendations are being implemented.

Council agreed that an Action plan be developed to address the outstanding recommendations, with Audit committee overseeing the progress.

## 3.0 Prior Year Recommendations (PYR) Action Plan

3.1 A detailed summary of the information contained within the “Review of Prior Year Recommendations” has been collated into a table which is attached in Appendix 1 – PYR Action Plan. This Master document provides detail on the areas which were subject to audit, the associated Recommendations (split between Priority 1,2 and 3), and the corresponding progress in each area as at May 2021.

- 3.2 The RAG (Red, Amber, Green) traffic light system has been used within the detailed summary document.
- Red, for those actions which were identified within the report as “Issue Not Yet Addressed”
  - Amber for issues “Being Addressed” and
  - Green for those issues “Addressed”
- 3.3 From this Master Schedule, the “Issues being addressed” (Amber) and “Issues Not Addressed” (Red) have been filtered into a second schedule in Appendix 2 – which summarises all outstanding actions across all Directorates.
- 3.4 The relevant responsible Director has been identified within the Plan for progressing the recommendations. In some areas, there are a few recommendations which are cross-cutting, hence a few service areas have been included. Appendix 3-6 summarise the outstanding actions between the Directorate/Service area, with 3 being Finance, 4 Corporate, 5 Environmental Services and 6 Leisure & Development.
- 3.4 Progress of Prior Year Recommendations will be a standing item on the SLT Agenda (monthly) and each Director will provide an update report on progress.
- 3.5 The Action Plan Progress Report will be reviewed by SLT at the end of November and end of February in advance of Audit Committee in December and March.
- 3.6 A deadline has been set for all outstanding recommendations to be progressed by February 2022.

#### **4.0 Recommendation**

It is recommended that Audit Committee note the Draft Action Plan with a Quarterly Progress report included as Standing Item on the Audit Committee for December 2021 and March 2022.



Causeway Coast and Glens Borough Council																			APPENDIX 2		
Prior Year Recommendations - Action Plan of Outstanding Recommendations																					
9th September 2021																			9th September 2021		
Number of Recommendations					Position as at May 2021				Position as at May 2021				Position as at May 2021				<-Outstanding ->				
	P1	P2	P3	Total	P1	Addressed	Being Addressed	Not Addressed	P2	Addressed	Being Addressed	Not Addressed	P3	Addressed	Being Addressed	Not Addressed	RAG System	Being Addressed	Not Addressed		
2016/17	ICT Environment	1	3	6	10	1			1	3	2		1	6	2	3	1			1xP1, 1xP2, 1xP3	
2018/19	Time recording/overtime		2		2				2			2								2xP2	
2018/19	Travel and subsistence	2	1		3	2	1		1			1								1xP1, 1xP2	
2019/20	Invoicing and debtors		3	2	5				3			1	2	2	2					1xP2	
2019/20	Leisure services - Cash handling			8	8									8	1	4	3			3xP3	
2019/20	PCSP		2		2				2	1		1								1xP2	
		3	11	16	30	3	1	0	2	11	3	1	7	16	5	7	4				
2016-17	Budgetary Control	1	4		5	1		1		4		4								1x P1, 4x P2	
2016/17	Invoicing and Debtor Management		1		1				1			1								1xP2	
2016/17	Information Governance and Data Protection		1	2	3				1		1		2		2					1xP2, 2xP3	
2017/18	Corporate Governance		1	1	2				1		1		1		1					1xP2, 1xP3	
2017/18	Risk Management		4	1	5				4		4		1		1					4xP2, 1xP3	
2017/18	Corporate and Business Planning		2	1	3				2	2			1		1					1xP3	
2017/18	Asset Management		2		2				2		2				2					2xP2	
2018/19	Facilities and Estates			3	3								3		3					3xP3	
2018/19	Grounds Maintenance			1	1								1		1					1xP3	
2018/19	Tourism Services			1	1								1		1					1xP3	
2018/19	Town and Village Management		1	1	2				1		1		1	1						1xP2	
2018/19	Treasury Management		1	2	3				1				2		1					1xP2, 2xP3	
2018/19	Building control		4		4				4	1	2									2xP2	
2018/19	Off-street parking		1		1				1		1									1xP2	
2018/19	Street cleansing		1		1				1		1									1xP2	
2018/19	Insurance		1		1				1		1									1xP2	
2018/19	Arts and Cultural Centres		2		2				2		2									2xP2	
2019/20	Fuel Management		6	4	10				6	2	4		4	2	1	1				3.5xP2, 1.5xP3	
2019/20	Capital Projects		6	1	7				6	1	5		1		1					5xP2, 1xP3	
2019/20	Waste management		2	3	5				2	1	1		3	1	2					3xP2, 2xP3	
		1	40	21	62	1	0	1	0	40	7	31	0	21	4	15	1	0			
SUMMARY		4	51	37	92	4	1	1	2	51	10	32	7	37	9	22	5				
<b>Outstanding P1,P2,P3</b>								<b>3</b>				<b>41</b>			<b>28</b>						





Causeway Coast and Glens Borough Council																			APPENDIX 5		
Action Plan - Prior Year Recommendations																					
9th September 2021																					
ENVIRONMENTAL SERVICES																			9th September 2021		
		Number of Recommendations				Position as at May 2021				Position as at May 2021				Position as at May 2021				<-Outstanding ->			
		P1	P2	P3	Total	P1	Addressed	Being Addressed	Not Addressed	P2	Addressed	Being Addressed	Not Addressed	P3	Addressed	Being Addressed	Not Addressed	RAG System	Being Addressed	Not Addressed	
2018/19	Facilities and Estates			3	3									3			3				
2018/19	Grounds Maintenance			1	1									1			1				
2018/19	Building control			4	4						4	1	2								
2018/19	Off-street parking			1	1						1		1								
2018/19	Street cleansing			1	1						1		1								
2019/20	Fuel Management			6	4	10					6	2	4			4	2	1	1		
2019/20	Capital Projects			6	1	7					6	1	5			1		1			
2019/20	Waste management			2	3	5					2	1	1			3	1	2			
		0	20	12	32	0	0	0	0	20	5	14	0	12	3	8	1	0			
SUMMARY		0	20	12	32	0	0	0	0	20	5	14	0	12	3	8	1				
Outstanding P1,P2,P3								0				15				9					



