

Title of Report:	Quarter 4 Internal Audit Update 2021/22 Internal Audit Plan 2022/2023
Committee Report Submitted To:	Audit Committee
Date of Meeting:	9 th March 2022
For Decision or For Information	For Information

Linkage to Council Strategy (2019-23)	
Strategic Theme	Innovation and Transformation
Outcome	Improve Service Delivery
Lead Officer	Audit Risk & Governance Manager

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

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals. N/A		
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

The purpose of this report is to provide an update in terms of the internal audit work completed to date for the financial year 2021/22. Secondly the report is to inform Audit Committee Members of the internal audit plan for the financial year 2022/23.

1.2 Progress of Internal Audit Plan for 2021/22

The table below shows internal audit assignments that carried forward from the 2019/20 financial year. These audits were carried forward mainly due to the following: an internal audit vacancy and the resources taken to complete the internal audit in respect of land disposals.

Rolled Forward Audit Areas	Auditor	Assurance
Time recording and overtime	Moore NI	Apr/May
Risk Management	Moore NI	Limited
Regeneration & Bus Development	In House	Carry forward
Leisure Facilities	Moore NI	ongoing
Caravan Sites	Moore NI	Satisfactory

To add to the challenges faced by internal audit the Covid-19 pandemic resulted in large scale working from home which has had a knock-on impact on the time taken to complete audits and the physical verification of assets and documents. Internal audit has had to prioritise work that could be performed remotely and defer audits were facilities where not opened for a large proportion of the year or where the service area were delivering front line services to the public.

The table below shows the internal audit work performed for 2021/22, the table details whether the work is to be completed in house or contracted out to Moore NI. If the assignment is completed the assurance rating is noted or the expected time frame for completion is noted. Whilst internal audit has made good progress in addressing the backlog, it is anticipated that a small number of audit assignments may roll forward into the 2022/23 financial year.

Audit Area	Auditor	Assurance
Environmental Services Directorate		
Building Control	Moore NI	Satisfactory
Grounds Maintenance	In-house	Ongoing
Estates & Facilities Servicing	Moore NI	Limited
Street Cleansing	Moore NI	Limited
Parks, Play areas & cemeteries	Moore NI	Carry Forward
Off Street Car Parking	In-house	Satisfactory
Finance Directorate		
Payroll	In-house	Satisfactory
Chief Executive Directorate		
Legal Advice	In-house	Limited
Performance Improvement	Moore NI	Ongoing
Civic Buildings	Moore NI	Carry Forward
Leisure & Development Directorate		
Outdoor recreation & Play Parks	In-house	Satisfactory
Arts & Cultural Centres	Moore NI	Carry Forward
PCSP	In-house	Satisfactory
Events	Moore NI	Mar-22
Grant Funding	Moore NI	Feb-22
Community Dev & P'ship Arrangements	In-house	Ongoing
Follow-up prior year recommendations	Moore NI	Apr/May 22

It is predicted that over 80% of the planned internal audit work for 2021/22 will be completed within the year which will allow Internal Audit to sign off the annual assurance for the year. Audit fieldwork is expected to continue into April and May to achieve this percentage of completed audit work for the year. A number of short follow-up reports have also been completed in year, where the audit area received a limited level of assurance. These were completed in order to determine if progress had been made in implementing the recommendations,

these include Council use of Credit Cards and the Management of Agency Staff.

1.3 Looking Forward

For 2022/23 internal audit work will revert back to the four-year audit plan as per the 2019-23 audit strategy agreed in this term of Council. The allocation of internal audit work will be determined at a later date.

Audit Area

Environmental Services Directorate

Licensing
Energy Management
Harbours, Marinas, and terminals
Animal Welfare
Fuel stamp programme

Finance Directorate

Travel and Subsistence, mobile phones

Corporate Services Directorate

Democratic Services
Insurance
Reception Services
Registration of births, deaths & marriages
Corporate & business planning
Safeguarding

Leisure and Development Directorate

Tourism Services
Community facilities
PCSP
Peace IV

Chief Executive Directorate

Performance Improvement

1.4 Recommendation

This report is for information purposes only, to keep members informed of the work completed and planned for the next financial year. This report does not require approval.