

<b>Title of Report:</b>	<b>Quarter 3 Internal Audit Plan 2022/23 Progress Report</b>
<b>Committee Report Submitted To:</b>	<b>Audit Committee</b>
<b>Date of Meeting:</b>	<b>14<sup>th</sup> December 2022</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 and Governance Manager

<b>Budgetary Considerations</b>	
Cost of Proposal	Nil
Included in Current Year Estimates	<b>YES/NO</b>
Capital/Revenue	Revenue
Code	
Staffing Costs	Internal 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 progress to date for the delivery of Internal Audit Services to Causeway Coast and Glens Borough Council for the year 2022/23. It 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 update members in terms of the progress for the delivery of the audit plan for the year 2022/2023.

## 1.2 Audit Plan 2022/23

The audits scheduled for 2022/23 are shown in the table below:

Audit Area	Auditor	Progress
Environment Services Directorate		
Licensing	In-house	Outstanding
Energy Management	Cavanagh Kelly	Ongoing
Harbours, Marinas and Terminals	Cavanagh Kelly	Outstanding
Animal Welfare <sup>1</sup>	In-house	Carry Forward
Fuel Stamp Programme	In-house	Carry Forward
Finance Directorate		
Travel & Subsistence, Mobile Phone	Cavanagh Kelly	Outstanding
Corporate Services Directorate		
Democratic Services	Cavanagh Kelly	Carry Forward
Insurance	In-house	Satisfactory
Reception Services	In-house	Carry Forward
Registration of Births, Deaths & Marriages	In-house	Satisfactory
Corporate & Business Planning	Cavanagh Kelly	Jan 2023
Safeguarding	In-house	Satisfactory
Leisure and Development Directorate		
Tourism Services	In-house	Ongoing
Community Facilities	Cavanagh Kelly	Ongoing
PCSP	Cavanagh Kelly	Outstanding
Peace IV	Cavanagh Kelly	Outstanding

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<sup>1</sup> Audits marked red are considered low risk and maybe deferred until the 2023/24 financial year.

Labour Market Partnership (New) <sup>2</sup>	In-house	May 2023
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Previously performance improvement had requested annual internal audit to ensure compliance. Having considered this for 2022/23 and in agreement with the Head of Service performance improvement will revert to an internal audit every 4 years in line with the audit strategy. Performance Improvement is audited each year by the NIAO to demonstrate performance improvement and to the statutory indicators.

Due to concerns in relation to the inconsistencies in the payment of overtime, internal audit conducted 'a time recording and overtime internal audit'. This received a limited level of assurance and a number of recommendations were made for the attention of senior management. Internal audit will review the implementation of these recommendations.

Audit Area	Auditor	Progress
Time Recording & Overtime Report	Moore NI	Complete - Limited

### 1.3 Backlog audits carried forward

Backlog audit carried forward from previously years are noted in the table below.

Audit Area	Auditor	Progress
Regeneration & Business Development	TBC	Outstanding
Civic Buildings	TBC	Outstanding
Events	In-House	Ongoing

In the event that these audits remain in backlog these audits will be incorporated into the internal audit strategy for 2023/27.

### 1.4 Progress to date

It is important for Members to note that for the first eight months in 2022/23 Council did not have a co-sourcing partner in place. This coupled with in-house

<sup>2</sup> The Labour Market Partnership audit is a statutory requirement commencing on 2021/22 which is additional to the 2019-2023 audit strategy. This audit must be performed in May 2023 for submission to the Department for Communities.

internal audit assisting on the implementation of recommendation 1 contained within the extraordinary report has resulted in a backlog with the current year internal audit work. With the appointment of Cavanagh Kelly in late October it is envisaged that some of the backlog will be progressed in the later part of the year. Internal audit is flagging the current position with the audit committee for their information.

To address the current backlog, it is envisaged that Internal audit will utilise the standard 40 days. It is anticipated that the writing of reports may continue into April and part of May 2023 to ensure adequate coverage of the plan. There is the option of 40 additional days to address the backlog. As noted above, available internal audit resources for the remainder of the 2022/23 financial year will be prioritised on higher risk areas in order to gain sufficient audit coverage to provide an overall level of assurance in the annual internal audit report.

## **1.5 Recommendation**

This report is for information purposes only.

Members should read and note the updated position for the 2022/23 planned audit work.