

<b>Title of Report:</b>	<b>Quarter 4 Internal Audit Plan 2022/23 Progress Report</b>
<b>Committee Report Submitted To:</b>	<b>Audit Committee</b>
<b>Date of Meeting:</b>	<b>8<sup>th</sup> March 2023</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 the Internal Audit Planned work 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 and the progress to date are shown in the table below:

Audit Area	Auditor	Progress
Environment Services Directorate		
Licensing	In-house	21/22
Energy Management	Cavanagh Kelly	Ongoing
Harbours, Marinas and Terminals	Cavanagh Kelly	Ongoing
Animal Welfare <sup>1</sup>	In-house	Carry Forward
Fuel Stamp Programme	In-house	Carry Forward
Finance Directorate		
Travel & Subsistence, Mobile Phone	In-house	Satisfactory
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	Limited
Safeguarding	In-house	Satisfactory
Leisure and Development Directorate		
Tourism Services	In-house	Ongoing
Community Facilities	Cavanagh Kelly	Ongoing
PCSP	Cavanagh Kelly	Satisfactory
Peace IV	Cavanagh Kelly	Outstanding
Labour Market Partnership (New) <sup>2</sup>	In-house	Ongoing

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

<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 DfC.

### **1.3 Progress to date**

It is important for Members to note that for the first eight months of the year (2022/23) Council did not have a co-sourcing partner in place. This coupled with 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. Cavanagh Kelly was appointed in late October, and it is envisaged that the planned audit work will progress in the later part of the year. Internal audit will continue to monitor the amount of assurance audit untaken which can feed into the annual assurance rating at year end.

Whilst fieldwork will be completed in 2022/23, it is anticipated that the drafting 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 within the co-sourcing arrangement to address the current programme of work.

### **1.4 Recommendation**

This report is for information purposes only. Members should read and note the current progress of audit assurance reports completed for the 2022/23 financial year.