



Title of Report:	Audit Progress against Audit Plan 2023-2024 Audit Plan 2024-2025
Committee Report Submitted To:	Audit Committee
Date of Meeting:	13th March 2024
For Decision or For Information	For Information
To be discussed In Committee YES/NO	No

Linkage to Council Strategy (2021-25)	
Strategic Theme	Improvement & Innovation
Outcome	Audit Progress against Audit Plan 2023-24
Lead Officer	Audit Risk and Governance Manager

Budgetary Considerations	
Cost of Proposal	NA
Included in Current Year Estimates	YES/NO
Capital/Revenue	Revenue staff costs
Code	3601-61000
Staffing Costs	n/a

Legal Considerations	
Input of Legal Services Required	YES/NO
Legal Opinion Obtained	YES/NO

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
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:
	DPIA Required and Completed:	Yes/No	Date:

1.0 **Purpose of Report**

1.1 The purpose of this report is to update Elected Members on the progress of the Annual Audit Work Plan for the financial year 2023/2024 and remind Audit Committee on the 2024/2025 Audit Work Plan.

2.0 **Background**

2.1 Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps organisations accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of the risk management, control and governance processes.

The internal audit for 2023-24 has been delivered as a shared service comprised of an in-house audit manager, assistant internal auditor and an out-sourced provider (CavanaghKelly).

2.2 **Internal Audit Plan 2023/24**

The following table sets out the Audit Plan for the year 2023-24. The table details the relevant auditor and the outcome determined for each audit assignment.

Audit Area	Days	Auditor	Outcome
Environmental Services Directorate			
Business Continuity & Emergency Planning	8	In-house	Satisfactory
Concessionary Trading Units	8	CavanaghKelly	Limited
Recycling – Commercial Waste Review	10	In-house	Limited
Leisure Services Directorate			
Economic Development & Regeneration	10	CavanaghKelly	Ongoing
Finance			
Procurement	10	In-house	Outstanding
Budgetary Control	8	CavanaghKelly	Satisfactory
Corporate Services Directorate			

FOI/RFI/Equality	10	CavanaghKelly	Outstanding
ODHR – Recruitment and Selection	8	CavanaghKelly	Satisfactory
Governance Code	8	In-house	Ongoing
Planning			
Managing Planning Fraud Risks	8	In-house	Satisfactory
Regulatory Annual Audits			
Policing & Community Safety Partnerships (PCSP)	8	In-house	Ongoing
Labour Market Partnership (LMP)	7	CavanaghKelly	Ongoing
Follow Up Assignments			
Safeguarding	6	In-house	Satisfactory
To be determined (possibly ICT)	10	In-house	Deferred
Prior Year Recommendations Verification	20	Cavanagh Kelly	Year End – May
Fraud, Whistleblowing, Raising Concerns*	7	In-house	Continuous
Total	146		

- Several short reports have been presented to the Audit Committee where ‘Raising Concerns’ have identified a weakness in internal controls. These reports are in addition to the planned audit work completed in year.

2.3 Backlog audits carried forward.

The following audits were brought forward from the previous Council term.

Audit Area	Days	Auditor	Indicative Time Scales
Reception Services	10	CavanaghKelly	Satisfactory
Democratic Services	10	CavanaghKelly	Satisfactory
Animal Welfare	8	In-house	To be confirmed
Fuel Stamp Duty	8	In-house	To be confirmed
Total	36		

2.4 Looking Ahead to the Annual Audit Plan for 2024/2025

As per the 2023-2027 Internal Audit Strategy (Appendix 1 attached) the following audit assignments are scheduled for the 2024-2025 financial year. Audit Committee members should review the annual list of audit assignment to ensure that there is adequate coverage for all Directorates and may at any time

suggest additional audit assignments in areas where they feel may have internal controls weaknesses or pose a risk to Council.

Audit Area	Auditor
Environmental Services Directorate	
Building Maintenance	TBC
Building Control	TBC
Capital Projects	TBC
Waste Services (Landfill)	TBC
Leisure Services Directorate	
Arts & Cultural Centres	TBC
Finance	
Accounts Payable & Creditors	TBC
Fixed Asset Register and Management	TBC
Corporate Services Directorate	
ICT	TBC
Land and Property	TBC
Risk Management	CavanaghKelly
Chief Executive Directorate	
Corporate Health & Safety	TBC
Planning	
Enforcement, development control and development plan	TBC
Regulatory Annual Audits	
Policing & Community Safety Partnerships (PCSP)	CavanaghKelly
Labour Market Partnership (LMP)	In-house
Follow Up Assignments	
To be determined	TBC
To be determined	TBC
Prior Year Recommendations Verification	TBC
Fraud, Whistleblowing, Raising Concerns*	In-house
Total	

Audit work will be allocated according at the start of the 2024/2025 financial year. Two audit assignments will be determined in year depending on merging risks facing Council.

3.0 **Recommendation**

It is recommended that the Audit Committee recommends to Council to note:

- The internal audit progress to February 2024 on the Annual Audit Work plan for 2023-24.
- Note the Internal Audit work to be completed for the 2024/2025 financial year.

Title of Report:	Four Year Internal Audit Strategy 2023 – 2027
Committee Report Submitted To:	Audit Committee
Date of Meeting:	14th June 2023
For Decision or For Information	For Decision

Linkage to Council Strategy (2019-23)	
Strategic Theme	Improvement and Innovation
Outcome	Four Year Audit Strategy
Lead Officer	Audit, Risk & Governance Manager
Cost: (If applicable)	Approx £200k over 4-year period

Budgetary Considerations	
Cost of Proposal	n/a
Included in Current Year Estimates	YES/NO
Capital/Revenue	Revenue
Code	n/a
Staffing Costs	Nominal

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
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:
	DPIA Required and Completed:	Yes/No	Date:

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1.0 Background

- 1.1 There is a statutory requirement for the provision of an Internal Audit service in accordance with the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015. The standards for internal audit services provided to local authorities are set out within the Public Sector Internal Audit Standards (PSIAS).
- 1.2 The Public Sector Internal Audit Standards (PSIAS) require the Head of Internal Audit to establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals.
- 1.3 The PSIAS note that the internal audit plan should incorporate or be linked to a strategic or high-level statement of how the internal audit service will be delivered and developed in accordance with the Internal Audit Charter.
- 1.4 This Internal Audit Strategy sets out the strategic context for the provision of internal audit services within the Causeway Coast and Glens Borough Council, consistent with the roles and responsibilities set out in the Internal Audit Charter and provides a strategic audit plan for the four year term of Council.

2.0 Mission Statement

- 2.1 To provide an independent assurance and advisory service, which will assist the Council achieve its objectives and improve the effectiveness of its risk management, control and governance processes.

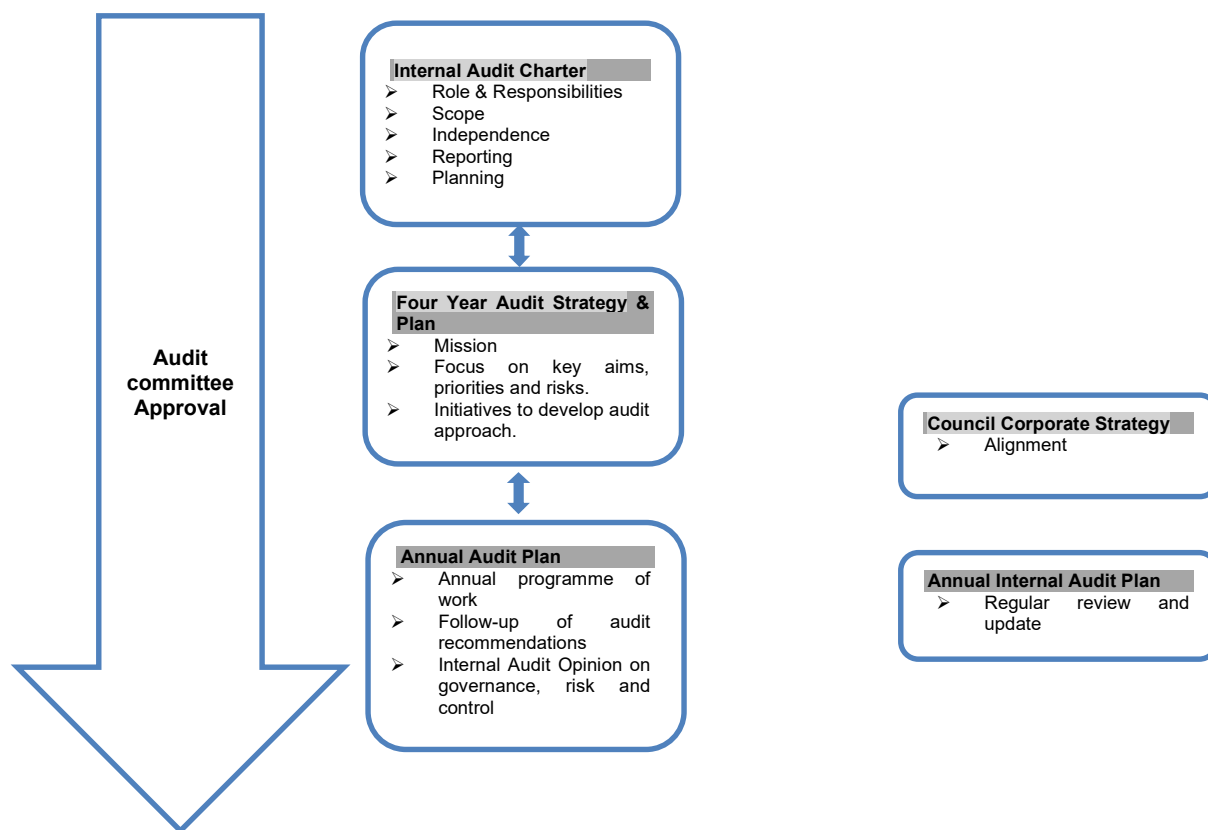
3.0 Strategic Objectives

- 3.1 The strategic objectives for Internal Audit are as follows:
 - To provide an independent and objective assurance to the Council (working through the Audit Committee) on the effectiveness of risk management, control and governance processes.
 - To provide an independent and objective consultancy service specifically to help enhance and develop the Council's risk management, control and governance arrangements.
 - To respond, where possible, to management's requests for other reviews and investigations as required.

4.0 Internal Audit Planning Framework

- 4.1 There is a flow from the Council's internal audit charter to the internal audit strategy, to the internal audit strategy plan and finally the annual internal audit planned work. This top-down approach between the remit of internal audit and the key priorities and plans is an important route to the overall annual opinion and assurance provided to Council.

The diagram below illustrates to the committee the relationships between the components. All components of the internal audit planning framework is reviewed on a regular basis and approved by the committee to retain alignment and relevance.



5.0 Delivering the Strategy

5.1 Providing assurance and adding value

The outputs from the audit section fall into three main areas:

- i. Assurance: Audits providing an 'assurance opinion' on the design and effectiveness of the internal control framework over an annual period.
- ii. Advice/Consultancy: Audits in respect of specific requests from the council that aim to improve governance, risk management and controls.
- iii. Provision of training: Internal audit will deliver annual fraud awareness training and will arrange Audit Committee Induction training for Members.

5.2 Investigative Capability and Fraud Management

Internal audit will continue to develop its investigative capability where there is a need to establish facts where there is potential evidence of irregularity, and we will work with management to continually improve the Councils anti-fraud arrangements to ensure that key fraud risks are identified and appropriately managed. We will respond appropriately and in a timely manner to relevant issues drawn to our attention by elected members, staff and members of the public.

The risk of fraud will be considered routinely as part of the scoping of internal audit reviews.

5.3 Specialised Skills

Internal audit may place reliance on the work performed by third parties, for example:

- Departmental auditors for Policing Community Safety Partnership (PCSP), Labour Market Partnership (LMP) and Peace Plus (previously Peace IV) programmes.
- Northern Ireland Statistics and Research Agency (NISRA) through the GRO (General Register Office) Security and Assurance Team.

Additionally, Internal audit may place reliance upon the work performed by independent experts, particularly around cyber security and ICT.

5.4 Support for the Audit Committee

Internal audit will continue to work closely with the audit committee which takes evidence from Internal Audit reports and will continue to help the committee to discharge its responsibilities and to respond to more quickly emerging issues. Internal audit will develop an effective working relationship with the chair of the audit committee to help shape the work of the committee.

5.5 External audit

Internal audit will continue to ensure that the Council's appointed external auditor is, where appropriate, able to place reliance upon the work performed by internal audit. Internal audit will work closely with external audit to ensure that the external audit process is appropriately informed, and that consideration is given to the matters contained within the report to those charged with governance.

5.6 Resource requirements

Internal audit services are expected to be provided by a co-sourcing arrangement of an internal auditor and external audit team. This arrangement will be reviewed on an annual basis to ensure that it continues to deliver best value for the Council and an effective audit service. Internal audit will report to the audit committee on the adequacy or otherwise of the resources available to them.

5.7 Variations to the strategy

Internal audit will review the four-year strategy annually as part of the planning process to ensure that we are aware of ongoing risks and opportunities for Council. To ensure the plan remains relevant internal audit may reconsider our planned audit assignments dependent upon how the risk profile for Council changes. Where revisions are required, internal audit will obtain approval prior to commencing fieldwork, with the exception of exceptional circumstance e.g. health and safety or safeguarding considerations.

6.0 Internal Audit Approach

6.1 The approach to delivering the internal audit work is as follows:



Audit reports will be presented to Audit Committee and will provide an assurance opinion using the 3-tier opinion structure established by the Department of Finance and Personnel (DAO (DFP) 07/16):

Satisfactory Assurance

Evaluation opinion: Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified this should not significantly impact on the achievement of system objectives.

Limited Assurance

Evaluation opinion: There are significant weaknesses within the governance, risk management and control framework which, if not addressed, could lead to the system objectives not being achieved.

Unacceptable Assurance

Evaluation opinion: The system of governance, risk management and control has failed or there is a real and substantial risk that the system will fail to meet its objectives.

7.0 Audit Risk Assessment

The Internal audit approach is risk based which uses the Council's risk management process and corporate risk register as a starting point for audit plan. This represents the Council's risk assessment to achieving its strategic objectives. Input has been sought from, Council officer's auditors experience and consideration of corporate risks prevalent to other Local Government authorities within Northern Ireland. As risks change this will be reflected in the annual planning cycle.

The extent to which internal audit can rely on management's own perception of risk largely depends on the maturity and effectiveness of the Council's own risk management arrangements. Internal audits assessment of the Corporate Risk Register is contained.

8.0 Four Year Strategic Approach 2023-2027

AUDIT WORK	Four Year Audit Strategy for Council			
	2023-24	2024-25	2025-26	2026-27
ENVIRONMENTAL SERVICES DIRECTORATE				
<u>Estates</u>				
Graveyards				√
Grounds Maintenance			√	
Building Maintenance		√		
<u>Health and Built Environment</u>				
Environmental Health			√	
Building Control		√		
Licensing				√
Business Continuity & Emergency Planning	√			
<u>Infrastructure</u>				
Energy Management (incl. climate change)				√
Harbours, Marinas and Terminals			√	
Capital Projects		√		
Concessionary Trading Units (new)	√			
<u>Operations</u>				
Waste Services (incl. amenity sites and landfill)		√		
Street Cleansing			√	
Recycling	√			
Fleet and Fuel Management				√
LEISURE SERVICES DIRECTORATE				
<u>Community and Culture</u>				
Arts & Cultural Centres		√		
Museums			√	
Peace Plus				√
<u>Prosperity & Place</u>				
Economic Development and Regeneration	√			
<u>Grant Funding Unit</u>				
Grant Applications			√	
FINANCE SECTION				
Procurement	√			
Payroll and Overtime				√
Travel & Subsistence and Mobile Phones				√
Treasury Management			√	
Budgetary Control (incl. rates setting process)	√			
Income Collection and Debtors			√	
Accounts Payable & Creditors (include credit/fuel cards)		√		
Fixed Asset Register and Management		√		
CHIEF EXECUTIVE DIRECT REPORTS				
<u>Performance Improvement</u>				
Corporate Health & Safety		√		

Insurance			√	
Town Halls			√	
Council Offices				√
Legal Services				
CORPORATE SERVICES DIRECTORATE				
ICT		√		
ODHR	√		√	
Management of Staffing Resources				√
Democratic Services				
Registration of births, deaths & marriages				√
Land and Property		√		
Contributions to other bodies			√	
PR & Corporate Communications			√	
Community Planning and Policy				
FOI/RFI/ Equality	√			
Corporate and Business Planning				√
Governance Code	√			
Risk Management		√		
Safeguarding			√	
Planning				
Managing Planning Fraud Risks	√			
Enforcement, development control & development plan		√		
STATUTORY ANNUAL AUDITS				
Policing and Community Safety Partnerships (PCSP)	√	√	√	√
Labour Market Partnership (LMP)	* ¹			
PLANNING, REPORTING AND FOLLOW UP				
Governance and Risk Management	√	√	√	√
Follow Up Assessments	√	√	√	√
Management and Control (training)	√	√	√	√
Contingency	√	√	√	√
Total Assignments				

9.0 Key Priorities and Targets

- To agree a four-year strategy for internal audit with an annual plan presented to audit committee.
- Establish and maintain the highest levels of good governance.
- To deliver the annual audit plan.
- To provide an annual assurance statement to the Audit Committee.

10.0 Conclusion

The Internal Audit Strategy has been compiled in accordance with the PSIAS and is linked to the Council's objectives and risks.

The strategy has considered all the activities of the council and discussions have been held with Heads of Service in the various service areas. An annual audit plan will be presented to Audit Committee taking account the audit strategy and emerging risks for Council to ensure that the audit approach being adopted remains relevant.

¹ The Department for Communities (DfC) have announce a pause in the funding for the Labour Market Partnership. Internal audit will continue to monitor developments in relation to the funding for LMP to determine if an annual audit is required.

The audits outstanding at the end of each year will transfer into 'backlog' audits and will transfer into the following year's annual audit plan, and subject to regular review of risk will be completed as the most convenient time subject to the chief audit executive's consent.

Internal audit will form an opinion on and provide an assurance on the council's system of internal control, risk management and governance. Internal audit will continue to work with management to develop and improve its risk management, controls and governance processes.

Appendix I: Mapping Corporate Risk Register to Strategy

Ref	Strategic Risks from your CRR	Score	Audit Comments 2023-2027
CR 1a Compliance/ Regulation	The extraordinary audit has identified a number of key areas: governance arrangements, review of land policies. There is a risk that the recommendations and associated Action plan may not be implemented/delivered within the timescale/deadline.	25	Three external reviews have been completed including recommendations to be progressed. Audit Committee will receive progress reports from the working group. Internal audit will consider how progress in this area impacts its annual plan of work.
CR 1b Finance	Risk that financial pressures result in insufficient resources to delivery services. Central Government Funding and Rates Support Grant. Salaries and Wages, Utilities, Inflation and Capital expenditure projects, cost of living pressures - place a strain on financial resources within Council leading to an increase in rates 2023/24, a negative impact on reserves, and a reduction in service delivery in some areas. Challenges regarding the delivery of statutory functions. Timing and accuracy of finance information. Risk that Capital Expenditure aspirations exceeds affordability (material increases for current live projects)	25	Annual audits within the service area of Finance will be prioritised.
CR 1c Compliance/ Regulation	Risk that Council does not comply with law and regulations . Areas of potential non-compliance include GDPR (compromised/loss pf personal data), S75, Procurement and Health & Safety where failure to follow Legislation, Policies, Procedures, Commitments and guidance leads to litigation, loss of reputation and fines. GDPR, s75 Equality Scheme, Procurement, Health & Safety	25	Incorporated into audit strategy with Review of FOIs, SAR, Complaints audits etc. s75 and Equality Audit identified as key priority
		25	

CR 2a Cyber Security	Risk of a cyber security event causing significant operational, financial and reputational damage to the Council. Risk increased with hybrid working arrangements and more sophisticated hacking.		Cyber security review in 22/23. Contents considered in 22/23 assurance process.
CR 2b Estates and Assets	Risk a) failure to maintain Council Assets and b) full potential of Council is not realised through Assets Realisation	16	Extraordinary audit outworking should address some of the underlying risks in this area.
CR2c Staff Resourcing	Risk in relation to the recruitment of staff (HGV), use of Agency staff (corporate memory), harmonisation of terms & conditions, pay & conditions may lead to failure of service delivery and future strike action. There is a risk that current industrial action will impact on delivery of services, motivation and morale of employees, reputation of Council and attraction and retention of staff.	16	Covered as a follow-up audit of the Management of Agency Staff. Will keep under review.
CR 3 Operational/ Service Delivery - Economic Uncertainty	Risk that the Council fail in its duty to support the local economy during the current Economic Uncertainty and cost of living crisis.	15	Statutory Indicators under NIAO performance improvement.
CR 4 Operational /Service Delivery	Risk that rapidly growing tourism places strain on infrastructure	12	Keep under consideration. Local Development Plan
CR 5 Financial	Risk of system failure to the finance and payroll systems due to project delivery of a new system implementation, that will impact of Councils ability to produce timely and accurate information for decision making purposes, and pay staff and suppliers.	12	Incorporated into audit strategy with Review of New Finance System early 23/24.
CR 6a Project Delivery	Risk that ongoing projects/events creates resource pressures. Failure to deliver capital investment programme due to resources, material shortages, rising cost of materials.	12	Issues identified in Events audit for consideration and implementation by management.
CR 6b Governance	Risk of bribery, fraud and corruption as internal controls may not be operating as intended	12	Covered in the raising concerns work by internal audit.
CR 7 Compliance & Regulation	Risk that Council fails to address its challenges of climate change on a local level . Net zero by 2050.	10	Audit will review Council policies and strategies to set and achieve environmental aims.

CR 8a Health & Safety	Risk that complacency in respect of Health & Safety leads to an incident.	9	Will consider outcomes of HSC investigation.
CR 8b Compliance & Regulation	Risk to provide timely planning decisions. Risk that Judicial Review may deter planning within the Borough. Reduction in resources available to Planning department.	9	Incorporated into 23/24 programme of work.
CR 8c Reputation	Risk of failure to adequately react to an emergency incident which would minimise any negative impacts	9	Business Continuity and Emergency Planning will be audited in 23/24.
CR 8c Operational/Service Delivery	Risk that business continuity planning impacts on service delivery	15	Incorporated into 23/24 programme of work.
CR 8d Staff Absence	Risk that absenteeism leads to an increase in costs, reduction in service delivery/productivity	9	ODHR will include coverage on an annual basis.
CR 8e Reputation	Risk that external issues may impact upon the corporate image and reputation of the Council.	16	Outside the scope of audit
CR 8f Election	Risk that there will be resourcing challenges in terms of servicing the Election count	9	Risk no longer applicable
CR 9 Compliance & Regulation	Risk that Council fails to effectively manage waste and achieve recycling targets .	6	
CR 10 Reputation	Risk that poor relationships between staff and Councillors may adversely impact on performance and morale.	4	Outside the scope of audit. Training & development to be identified for implementation.

Internal audit has inserted a comment against the corporate risks currently listed. The Council have a large volume of identified risks and our audit plan is constrained. Internal audit will monitor these risks and flexibly adapt the audit plan as appropriate and if required to cover these risks. It should be noted management own actions that seek to mitigate these risks.

Appendix II Summary of Audit Needs Assessment

Auditable Area	Risk Evaluation Rating			Our Risk Assessment Judgement			Comments
	High	Medium	Low	High	Medium	Low	
Environmental Services Directorate							
<i>Estates</i>							
Graveyards		√				√	Provision of grave spaces, interment and memorials Review fees and charges.
Grounds Maintenance		√				√	
Building Maintenance		√		√			Repairs and maintenance, recording on TABS system.
Knock Road Depot	n/a						Will be included within Operations and Estates audits.
<i>Health and Built Environment</i>							
Environmental Health		√			√		To review regulatory activities including animal control, food safety, pollution control, contaminated land, enforcement.
Building Control		√			√		
Licensing		√				√	
Fuel Poverty/Fuel Stamp			√			√	Low Risk
Business Continuity & Emergency Planning	√			√			Including Disaster Recovery Planning
<i>Infrastructure</i>							
Energy Management (incl. climate change)	√			√			Review climate change strategy and progress against the accompanying action plan.
Harbours, Marinas and Terminals		√			√		Management arrangements. Fees and charges.
Capital Projects	√			√			
Off-Street Car Parking			√		√		Maintenance of car parks, permits and enforcement.
Concessionary Trading Units	√			√			
<i>Operations</i>							
Waste Services (incl. amenity sites and landfill)		√			√		
Street Cleansing		√			√		
Recycling	√			√			
Fuel and Fleet Management	√				√		New Process - Fuel cards introduced
Leisure & Development Directorate							
<i>Community and Culture</i>							
Arts & Cultural Centres			√		√		
Museums			√		√		
Peace Plus		√				√	
	Risk Evaluation Rating			Our Risk Assessment Judgement			

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2023 - 2027

Auditable Area	Risk Evaluation Rating			Our Risk Assessment Judgement			Comments
	High	Medium	Low	High	Medium	Low	
Prosperity & Place							
Economic Development and Regeneration		√			√		Review delivery including processes and outcomes against the Economic Development Strategy. Review Economic Development plan and provide assurance around the progress/delivery.
Grant Funding Unit							
Grant Applications	√					√	Verification work undertaken regularly
Finance Section							
Procurement	√			√			Priority 1 point on RTTCWG from commencement of Council
Payroll and Overtime		√		√			
Travel & Subsistence and Mobile Phones			√			√	
Treasury Management	√			√			Consideration of financial risks and impact on prudential indicators
Budgetary Control (incl. rates setting process)	√			√			Deep dive into the assumptions used for
Income Collection and Debtors	√					√	
Accounts Payable and Creditors		√			√		New system in place Tech One
Fixed Asset Register and Management			√	√			Review of Asset Management Strategy. Assurance over effectiveness and delivery of the Asset Management Plan.
Use of Council credit card			√			√	
Performance Section							
Performance Improvement		√		√			NIAO audit annually.
Corporate Health & Safety	√					√	
Insurance	√				√		
Town Halls		√				√	Low Risk
Council Offices		√				√	Low Risk
Legal Services Section							
Legal Services		√			√		Regulatory
Planning Section							
Managing Planning Fraud Risks		√		√			
Enforcement, development control & development plan			√		√		New Planning portal
Corporate Services Directorate							
Land and Property	√			√			Assurance over rent reviews, uplifts & income monitoring
ODHR	√			√			Assurances over the audit cycle of: <ul style="list-style-type: none"> • Recruitment, retention, development and appraisal • Absence Monitoring and Sickness • Time Recording and Overtime Management
Registration of births, deaths & marriages			√			√	Low risk, NIRSA assurance work undertaken
	Risk Evaluation Rating			Our Risk Assessment Judgement			

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2023 - 2027

Auditable Area							Comments
	High	Medium	Low	High	Medium	Low	
ICT	√			√			Assurances over the audit cycle of: <ul style="list-style-type: none"> • IT Governance • Data Management • Cyber Security • Information Security
Contributions to other bodies			√			√	
Community Planning and Policy		√			√		
Corporate and Business Planning	√				√		
PR & Corporate Communications			√			√	
Risk Management	√			√			Including risk appetite, identification, controls & mitigation
Cross Directorate Audits							
Safeguarding	√				√		
Inventory Management			√			√	
Management of Staffing Resources	√			√			
Business Continuity & Emergency Planning	√				√		
Statutory/Regulatory Audits							
Policing and Community Safety Partnerships (PCSP)		√				√	Annual regulatory audit
Labour Market Partnership (LMP)		√				√	DfC funding in this area currently paused. Internal audit will keep the position under review.