

## Causeway Coast and Glens Borough Council Audit Committee Moore Stephens Internal Audit Progress Report September - November 2018

The purpose of this summary report is to inform members of the Audit Committee of work carried out by Internal Audit from Moore Stephens (as part of the shared service arrangement) during the period September-November 2018. Full details of the work carried out on completed assignments is contained in the Audit Reports presented to the Audit Committee.

### 1 Background

Internal auditing 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 Annual Audit Plan for 2018/19 set out details of assurance work to be completed within the year over a total of 216 days. The total number of assurance and consultancy days to be provided by Moore Stephens in the year is 96 days.

### 2 Progress against Planned Work

The status of each planned audit to be completed by Moore Stephens based on the annual audit plan is shown in the table below.

Audit Area	Schedule	Status	Assurance Rating
<b>Environmental Services Directorate</b>			
Grounds Maintenance	May	Final Report issued	Satisfactory
Fuel Stamp Programme	June	Final Report issued	Satisfactory
Estates and Facilities Services	June	Final Report issued	Satisfactory
Energy Management	August	Postponed – Energy Management Plan approved in March 2018	-
<b>Performance Directorate</b>			
Staff Recruitment, Retention, Development and Appraisal	October	Audit ongoing	-
Performance Improvement	October	Audit ongoing	-
Safeguarding	May/June	Final Report issued	Limited
<b>Finance Directorate</b>			
Treasury Management (incl. prudential indicators)	September	Final Report issued	Satisfactory
<b>Leisure and Development Directorate</b>			
Tourism	November	Audit ongoing	-
Town/Village Management	November	ToR drafted	-
Strategic Projects	June	Final Report issued	Satisfactory
Peace IV	July	Final Report issued	Satisfactory

Audit Area	Schedule	Status	Assurance Rating
<b>Follow-up</b>			
Follow-up audits of prior year reports with Limited Assurance Opinions			
Environmental Health	Dec/Jan/Feb		N/A
Animal welfare	Dec/Jan/Feb		N/A
Corporate and business planning	Dec/Jan/Feb		N/A
Risk management	Dec/Jan/Feb		N/A
Corporate governance	Dec/Jan/Feb		N/A
Joey Dunlop Leisure Centre	Dec/Jan/Feb		N/A

One additional audit was requested at the end of 2017/18.

Audit Area	Schedule	Status	Assurance Rating
<b>Leisure and Development</b>			
Joey Dunlop Leisure Centre	2017/18	Final Report Issued	Satisfactory

### **3 Issues Arising from Work During Period Reported**

#### **3.1 Outstanding Management Responses to Draft Reports**

None.

#### **3.2 Reports Awaiting Sign-Off by the Head of Service**

None

#### **3.3 Limited or Unacceptable Assurance Opinion Audits**

None

### **4 Audits Planned for Next Period (December-March)**

The following audits are planned for completion by Moore Stephens during the next period:

- Staff Recruitment and Development
- Tourism Management
- Town and Village Management
- Performance Improvement
- Energy Management
- Follow-up of Prior Year Recommendations

## 5 Performance Indicators

The following tables set out progress against performance indicators for the internal audit service provided by Moore Stephens.

Audit Area	Number of days planned	Number of days completed to date	Variance
<b>Environmental Services Directorate</b>			
Grounds Maintenance	7	7	N/A
Fuel Stamp Programme	5	5	N/A
Estates and Facilities Services	7	7	N/A
Energy Management	5	-	
<b>Performance Directorate</b>			
Staff Recruitment, Retention, Development and Appraisal	8	5	ongoing
Performance Improvement	7	2	ongoing
Safeguarding	7	7	N/A
<b>Finance Directorate</b>			
Treasury Management (incl. prudential indicators)	6	6	N/A
<b>Leisure and Development Directorate</b>			
Tourism	8	5	ongoing
Town/Village Management	7	-	
Strategic Projects	7	7	N/A
Peace IV	8	8	N/A
<b>Follow-up</b>			
Follow-up audits of prior year reports with Limited Assurance Opinions			
Environmental Health	3	-	N/A
Animal welfare	1	-	N/A
Corporate and business planning	3	-	N/A
Risk management	3	-	N/A
Corporate governance	2	-	N/A
Joey Dunlop Leisure Centre	2	-	N/A
<b>Total assurance days</b>	<b>96</b>	<b>59</b>	

Other Performance Indicators	Progress
Percentage of audit recommendations from Moore Stephens audit reports accepted by management	100%
Client Satisfaction Survey Results	Satisfaction surveys issued responses will be shared at next audit committee meeting