



INTERNAL AUDIT REPORT – SPOT CHECKS SEASONAL FACILITIES

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All matters contained in this report came to our attention while conducting normal internal audit work. Whilst we are able to provide an overall level of assurance based on our audit work, unlike a special investigation, this work will not necessarily reveal every issue that may exist in the Council's internal control system.

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1. Introduction

Causeway Coast & Glens Council has an abundance of seasonal leisure facilities for residents and visitors to enjoy. Spot checks of the seasonal leisure facilities have been carried out during July and August in accordance with the approved annual Internal Audit Plan for 2017/18.

2. Objectives

- To ensure that the Council receives all monies to which it is entitled.
- To ensure that the risk of fraud and corruption is minimised.

3. Findings and Recommendations

This section of the report sets out the findings and recommendations in relation to seasonal spot checks.

3.1 Spot Checks at Ballyreagh Golf Course

Findings

Audit discovered no errors or variances in relation to the spot checks. All golf users onsite produced valid tickets which corresponded to tickets issued for each specific date.

Audit has no recommendations to make in relation to this area.

3.2 Spot checks on Touring, Camping & Cabin site payments at Carrick Dhu, Juniper Hill, Benone, Cushendun and Cushendall and Drumaheglis Caravan Parks.

Findings

It was noted that some sites had both casual and seasonal lets in place. At the time of the site visits, all touring, tents and cabin site users were traceable to payment accordingly.

Audit has no recommendations to make in relation to this area.

3.3 Conclusion

Based on our audit testing we are able to provide the following overall level of assurance:

Satisfactory

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.

4. Appendix I: Definition of Assurance Ratings and Hierarchy of Findings

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.

Hierarchy of Findings

This audit report records only the main findings. As a guide to management and to reflect current thinking on risk management we have categorised our recommendations according to the perceived level of risk. The categories are as follows:

Priority 1: Failure to implement the recommendation is likely to result in a major failure of a key organisational objective, significant damage to the reputation of the organisation or the misuse of public funds.

Priority 2: Failure to implement the recommendation could result in the failure of an important organisational objective or could have some impact on a key organisational objective.

Priority 3: Failure to implement the recommendation could lead to an increased risk exposure.