

MOORE STEPHENS



Causeway
Coast & Glens
Borough Council

Causeway Coast & Glens Borough Council

***Annual Internal Audit Plan
2017/18***

Internal Audit Plan 2017/18

The following table sets out the proposed Audit Plan for the period 2017/18. A possible outline scope is included, but this may be amended to reflect key risks identified during the audit planning stage in discussion with management.

Audit Area	Days	Auditor	Possible Outline Scope	Proposed Timing
Environmental Services Directorate				
Fleet management	10	In-house	<ul style="list-style-type: none"> • Security & usage of fleet and fuel • Driver licencing • Operator licencing • Fleet maintenance • Motor insurance 	May
Environmental Health	10	Moore Stephens	<ul style="list-style-type: none"> • Policies and procedures • Management of inspections • Recording of inspections and investigations 	September
Waste Services	10	In-house	<ul style="list-style-type: none"> • Waste tonnage recording • Commercial and domestic waste invoicing 	June
Licensing	8	In-house	<ul style="list-style-type: none"> • Entertainments licenses • Dog licenses 	June
Parks and play areas	8	In-house	<ul style="list-style-type: none"> • Income management • Health and safety • Inspections 	August
Animal welfare	4	Moore Stephens	<ul style="list-style-type: none"> • Statutory duties • Health and safety 	May
Finance Directorate				
Asset management	10	In-house	<ul style="list-style-type: none"> • Policy • Recording and accounting for fixed and tagged assets 	October
Payroll	6	In-house	<ul style="list-style-type: none"> • Monitoring assets • Starters and leavers • Changes to payroll standing data 	September
Tenders & contracts	10	In-house	<ul style="list-style-type: none"> • Procurement policy • Compliance of tendering procedures 	November
Creditor payments & purchasing	10	In-house	<ul style="list-style-type: none"> • Compliance with procurement policy (below tender threshold) • Prompt payment targets 	December

Audit Area	Days	Auditor	Possible Outline Scope	Proposed Timing
Performance Directorate				
Land and Property	10	In-house	<ul style="list-style-type: none"> Acquisition of land and property Sale or disposal of land and property assets Leases 	January
Time recording & overtime	8	In-house	<ul style="list-style-type: none"> Flexi-time / TOIL Overtime payments 	January
Insurance	6	In-house	<ul style="list-style-type: none"> Renewal processes Changes to items being insured Sufficiency of insurance 	February
Corporate and business planning	12	Moore Stephens	<ul style="list-style-type: none"> General arrangements Planning processes Monitoring and performance review Reporting 	January
Performance improvement	7	Moore Stephens	<ul style="list-style-type: none"> Overview of progress against Council's Performance Improvement Plan 	October
Risk management	10	Moore Stephens	<ul style="list-style-type: none"> Strategy Identification and assessment Monitoring, review and reporting processes 	July
Corporate governance	8	Moore Stephens	<ul style="list-style-type: none"> Assurance statements Governance framework Reporting Policies covering conduct Declaration of member and officer interests 	May
Leisure and Development Directorate				
Community facilities	9	In-house	For a sample of facilities: <ul style="list-style-type: none"> Cash handling Venue hire and income 	August
Museums	7	In-house	<ul style="list-style-type: none"> Museum security Building maintenance Inventory recording, update and monitoring 	April
PCSP	6	In-house	<ul style="list-style-type: none"> Governance Funding allocation Performance management 	March
Grant funding	10	Moore Stephens	<ul style="list-style-type: none"> Funding policies Advertising Assessment of applications Claims and verification of expenditure 	April
Follow-up				
Follow-up audits of prior year reports			Follow-up of implementation of actions	

Audit Area	Days	Auditor	Possible Outline Scope	Proposed Timing
Business continuity and emergency planning	4	Moore	identified in response to recommendations made in previous audit reports	January
Budgetary control	5	Stephens		December
Income and debtors	5	Moore		November
		Stephens		January
ICT environment	4	Moore		December
		Stephens		January
Information governance and data protection	5	Moore		December
		Stephens		July
Caravan parks	8	In-house		July
Ballyreagh Golf Course	4	In-house		February
Follow-up of any other prior year recommendations	10	In-house	Follow-up of implementation of actions identified in response to recommendations made in previous audit reports	
Total	224			